Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

/ licona coanty	Alcona	County
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UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ALCONA	TWP	\$114,326,800	\$6,426,000	MCAO
CALEDONIA	TWP	\$130,659,400	\$13,030,100	MCAO
CURTIS	TWP	\$69,096,100	\$6,223,500	MCAO
GREENBUSH	TWP	\$103,055,900	\$8,146,200	MCAO
GUSTIN	TWP	\$41,716,800	\$13,578,600	MCAO
HARRISVILLE	TWP	\$17,666,500	\$5,085,600	MCAO
HARRISVILLE	TWP	\$74,164,200	\$8,264,000	MCAO
HAWES	TWP	\$83,863,100	\$7,039,700	MCAO
HAYNES	TWP	\$66,641,800	\$1,281,600	MCAO
MIKADO	TWP	\$37,341,000	\$2,047,500	MCAO
MILLEN	TWP	\$26,079,000	\$1,450,500	MCAO
MITCHELL	TWP	\$76,767,100	\$5,651,300	MCAO

Revised 9/26/2013 Page 1 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

Alger County				
UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
AU TRAIN	TWP	\$84,124,700	\$6,140,300	MCAO
BURT	TWP	\$68,971,200	\$4,524,400	MCAO
GRAND ISLAND	TWP	\$5,222,800	\$1,600,200	MCAO
LIMESTONE	TWP	\$24,437,700	\$579,900	MCAO
MATHIAS	TWP	\$27,122,400	\$1,189,000	MCAO
MUNISING	TWP	\$72,105,010	\$30,956,200	MCAO
MUNISING	TWP	\$90,882,800	\$19,896,100	MCAO
ONOTA	TWP	\$52,462,200	\$1,757,500	MCAO
ROCK RIVER	TWP	\$43,216,300	\$3,616,100	MCAO

Revised 9/26/2013 Page 2 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### Allegan County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ALLEGAN	CITY	\$155,016,800	\$121,814,900	MAAO (3)
ALLEGAN	TWP	\$153,428,100	\$20,384,300	MCAO
CASCO	TWP	\$321,397,800	\$13,793,700	MCAO
CHESHIRE	TWP	\$81,062,100	\$8,110,100	MCAO
CLYDE	TWP	\$54,687,700	\$9,230,100	MCAO
DORR	TWP	\$238,837,300	\$32,915,100	MCAO
FENNVILLE	CITY	\$22,874,200	\$11,360,400	MCAO
FILLMORE	TWP	\$125,998,000	\$18,602,200	MCAO
GANGES	TWP	\$265,244,600	\$16,477,500	MCAO
GUN PLAIN	TWP	\$235,923,900	\$66,494,500	MCAO
HEATH	TWP	\$122,220,837	\$27,169,767	MCAO
HOLLAND	CITY	\$453,103,300	\$373,121,500	MMAO (4)
HOPKINS	TWP	\$113,779,172	\$10,283,700	MCAO
LAKETOWN	TWP	\$412,625,700	\$47,212,000	MCAO
LEE	TWP	\$76,104,000	\$8,528,725	MCAO
LEIGHTON	TWP	\$213,699,900	\$32,920,200	MCAO
MANLIUS	TWP	\$110,454,975	\$13,677,325	MCAO
MARTIN	TWP	\$111,628,311	\$16,722,954	MCAO
MONTEREY	TWP	\$94,533,600	\$9,126,200	MCAO
OTSEGO	CITY	\$88,856,400	\$64,378,900	MCAO
OTSEGO	CITY	\$177,692,300	\$52,671,600	MCAO
OVERISEL	TWP	\$157,466,165	\$27,560,465	MCAO
PLAINWELL	CITY	\$82,179,700	\$35,162,800	MCAO
SALEM	TWP	\$172,802,200	\$25,343,600	MCAO
SAUGATUCK	TWP	\$321,246,525	\$19,897,600	MCAO
SAUGATUCK	CITY	\$162,090,536	\$39,294,100	MCAO
SOUTH HAVEN	CITY	\$3,687,400	\$-00	MAAO (3)
TROWBRIDGE	TWP	\$86,701,200	\$9,234,700	MCAO
VALLEY	TWP	\$76,818,962	\$7,457,762	MCAO
VILLAGE OF DOUGLAS	CITY	\$156,289,500	\$29,668,000	MCAO
WATSON	TWP	\$77,549,400	\$8,264,400	MCAO
WAYLAND	TWP	\$118,971,100	\$14,601,100	MCAO
WAYLAND	CITY	\$91,994,880	\$50,070,480	MCAO

Revised 9/26/2013 Page 3 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

<b>Alpena</b>	County
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UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ALPENA	CITY	\$243,125,300	\$120,868,500	MAAO (3)
ALPENA	TWP	\$351,631,400	\$74,177,300	MCAO
GREEN	TWP	\$65,954,500	\$7,028,100	MCAO
LONG RAPIDS	TWP	\$42,703,040	\$949,840	MCAO
MAPLE RIDGE	TWP	\$56,639,600	\$2,313,700	MCAO
OSSINEKE	TWP	\$84,005,500	\$10,253,600	MCAO
SANBORN	TWP	\$66,997,144	\$9,665,444	MCAO
WELLINGTON	TWP	\$23,274,600	\$273,400	MCAO
WILSON	TWP	\$72,105,763	\$11,794,463	MCAO

Revised 9/26/2013 Page 4 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
BANKS	TWP	\$105,189,000	\$5,310,100	MCAO
CENTRAL LAKE	TWP	\$151,898,000	\$10,561,900	MCAO
CHESTONIA	TWP	\$23,056,150	\$6,078,800	MCAO
CUSTER	TWP	\$94,153,600	\$13,127,000	MCAO
ECHO	TWP	\$38,548,100	\$3,757,400	MCAO
ELK RAPIDS	TWP	\$282,345,600	\$30,441,300	MCAO
FOREST HOME	TWP	\$230,507,900	\$6,861,900	MCAO
HELENA	TWP	\$150,233,400	\$8,010,100	MCAO
JORDAN	TWP	\$30,841,000	\$4,130,100	MCAO
KEARNEY	TWP	\$137,545,100	\$31,111,600	MCAO
MANCELONA	TWP	\$98,838,500	\$22,857,800	MCAO
MILTON	TWP	\$355,091,100	\$10,808,300	MCAO
STAR	TWP	\$43,487,000	\$7,239,800	MCAO
TORCH LAKE	TWP	\$266,759,100	\$9,400,400	MCAO
WARNER	TWP	\$23,732,100	\$9,197,700	MCAO

Revised 9/26/2013 Page 5 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

Arenac	County
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UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ADAMS	TWP	\$21,968,300	\$2,264,600	MCAO
ARENAC	TWP	\$31,901,550	\$4,526,250	MCAO
AU GRES	TWP	\$34,154,870	\$11,802,654	MCAO
AU GRES	TWP	\$48,007,949	\$4,824,849	MCAO
CLAYTON	TWP	\$35,106,800	\$5,117,600	MCAO
DEEP RIVER	TWP	\$56,899,700	\$6,645,850	MCAO
LINCOLN	TWP	\$30,931,000	\$6,480,800	MCAO
MASON	TWP	\$27,374,394	\$2,105,799	MCAO
MOFFATT	TWP	\$52,507,350	\$3,793,850	MCAO
OMER	CITY	\$5,925,073	\$1,501,343	MCAO
SIMS	TWP	\$92,294,100	\$4,406,500	MCAO
STANDISH	TWP	\$61,609,970	\$12,819,910	MCAO
STANDISH	CITY	\$41,082,800	\$29,370,200	MCAO
TURNER	TWP	\$30,322,920	\$3,910,520	MCAO
WHITNEY	TWP	\$81,940,600	\$4,629,300	MCAO

Revised 9/26/2013 Page 6 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ARVON	TWP	\$76,189,527	\$1,731,909	MCAO
BARAGA	TWP	\$87,087,280	\$19,803,330	MCAO
COVINGTON	TWP	\$30,382,424	\$3,867,242	MCAO
L'ANSE	TWP	\$111,190,394	\$42,121,097	MCAO
SPURR	TWP	\$39,833,920	\$2,432,172	MCAO

Revised 9/26/2013 Page 7 of 85

YANKEE SPRINGS

**TWP** 

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

Barry County				
UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ASSYRIA	TWP	\$71,941,500	\$1,458,800	MCAO
BALTIMORE	TWP	\$60,421,700	\$2,154,200	MCAO
BARRY	TWP	\$139,046,343	\$10,683,900	MCAO
CARLTON	TWP	\$86,413,750	\$4,248,750	MCAO
CASTLETON	TWP	\$75,044,941	\$7,547,500	MCAO
HASTINGS	TWP	\$92,236,300	\$11,321,100	MCAO
HASTINGS	CITY	\$192,240,200	\$84,532,900	MCAO
HOPE	TWP	\$154,513,300	\$5,506,300	MCAO
IRVING	TWP	\$111,230,800	\$5,011,900	MCAO
JOHNSTOWN	TWP	\$118,675,200	\$4,006,200	MCAO
MAPLE GROVE	TWP	\$60,328,844	\$3,894,100	MCAO
ORANGEVILLE	TWP	\$144,931,500	\$9,969,100	MCAO
PRAIRIEVILLE	TWP	\$199,962,800	\$7,678,400	MCAO
RUTLAND	TWP	\$154,540,400	\$28,400,800	MCAO
THORNAPPLE	TWP	\$278,719,862	\$60,670,775	MCAO
WOODLAND	TWP	\$111,389,500	\$25,554,500	MCAO

\$17,284,300

**MCAO** 

\$262,438,300

Revised 9/26/2013 Page 8 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

Bay County				
UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
AUBURN	CITY	\$50,519,200	\$14,148,800	MCAO
BANGOR	TWP	\$455,378,100	\$169,474,300	MAAO (3)
BAY CITY	CITY	\$547,548,728	\$203,957,700	MAAO (3)
BEAVER	TWP	\$97,058,350	\$3,755,600	MCAO
ESSEXVILLE	CITY	\$73,354,650	\$11,700,900	MCAO
FRANKENLUST	TWP	\$136,983,050	\$23,198,750	MCAO
FRASER	TWP	\$113,015,300	\$16,222,000	MCAO
GARFIELD	TWP	\$61,170,092	\$2,710,192	MCAO
GIBSON	TWP	\$39,219,500	\$2,725,800	MCAO
HAMPTON	TWP	\$441,214,100	\$266,223,800	MAAO (3)
KAWKAWLIN	TWP	\$170,444,630	\$29,206,550	MCAO
MERRITT	TWP	\$73,478,650	\$11,492,150	MCAO
MIDLAND	CITY	\$5,496,300	\$5,934,250	MMAO (4)
MONITOR	TWP	\$406,672,700	\$136,605,800	MAAO (3)
MOUNT FOREST	TWP	\$49,678,895	\$2,375,700	MCAO
PINCONNING	CITY	\$28,144,550	\$14,652,750	MCAO
PINCONNING	TWP	\$83,976,418	\$13,932,450	MCAO
PORTSMOUTH	TWP	\$94,701,575	\$9,775,400	MCAO
WILLIAMS	TWP	\$194,823,500	\$104,403,900	MAAO (3)

Revised 9/26/2013 Page 9 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

Benzie (	County
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UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ALMIRA	TWP	\$153,088,700	\$5,891,000	MCAO
BENZONIA	TWP	\$266,202,986	\$33,491,160	MCAO
BLAINE	TWP	\$52,545,900	\$3,527,200	MCAO
COLFAX	TWP	\$31,231,900	\$1,869,900	MCAO
CRYSTAL LAKE	TWP	\$214,998,400	\$4,112,500	MCAO
FRANKFORT	CITY	\$95,310,500	\$21,691,000	MCAO
GILMORE	TWP	\$49,365,200	\$15,336,600	MCAO
HOMESTEAD	TWP	\$71,230,600	\$9,663,800	MCAO
INLAND	TWP	\$64,765,000	\$5,965,300	MCAO
JOYFIELD	TWP	\$32,135,700	\$6,412,200	MCAO
LAKE	TWP	\$308,305,700	\$8,375,400	MCAO
PLATTE	TWP	\$24,803,500	\$850,500	MCAO
WELDON	TWP	\$84,702,700	\$13,867,300	MCAO

Revised 9/26/2013 Page 10 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

Delitell County	Berrien	County
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UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
BAINBRIDGE	TWP	\$128,967,106	\$6,551,993	MCAO
BARODA	TWP	\$105,936,675	\$13,066,800	MCAO
BENTON	TWP	\$475,102,100	\$240,314,700	MAAO (3)
BENTON HARBOR	CITY	\$136,538,640	\$93,124,270	MAAO (3)
BERRIEN	TWP	\$182,880,900	\$10,737,700	MCAO
BERTRAND	TWP	\$172,089,700	\$34,723,100	MCAO
BRIDGMAN	CITY	\$108,990,280	\$23,935,790	MCAO
BUCHANAN	CITY	\$88,913,000	\$35,900,300	MCAO
BUCHANAN	TWP	\$161,528,797	\$11,637,520	MCAO
CHIKAMING	TWP	\$878,751,800	\$46,256,400	MAAO (3)
COLOMA	CITY	\$33,963,700	\$12,143,000	MCAO
COLOMA	TWP	\$239,217,300	\$25,591,500	MCAO
GALIEN	TWP	\$66,607,442	\$3,714,583	MCAO
HAGAR	TWP	\$241,895,246	\$21,590,286	MCAO
LAKE	TWP	\$1,056,027,500	\$878,538,800	MMAO (4)
LINCOLN	TWP	\$696,177,560	\$127,183,170	MAAO (3)
NEW BUFFALO	CITY	\$265,597,249	\$29,548,154	MCAO
NEW BUFFALO	TWP	\$831,735,535	\$47,380,040	MAAO (3)
NILES	CITY	\$209,037,950	\$78,927,440	MCAO
NILES	TWP	\$404,285,300	\$107,526,200	MAAO (3)
ORONOKO	TWP	\$261,284,483	\$43,132,620	MCAO
PIPESTONE	TWP	\$103,254,503	\$6,996,769	MCAO
ROYALTON	TWP	\$287,721,800	\$47,352,700	MCAO
SAINT JOSEPH	CITY	\$504,260,359	\$130,130,492	MAAO (3)
SAINT JOSEPH	TWP	\$425,776,640	\$67,107,850	MCAO
SODUS	TWP	\$89,035,900	\$17,029,900	MCAO
THREE OAKS	TWP	\$122,757,595	\$15,954,266	MCAO
WATERVLIET	TWP	\$171,641,300	\$20,004,400	MCAO
WATERVLIET	CITY	\$29,696,900	\$6,847,500	MCAO
WEESAW	TWP	\$124,044,724	\$12,383,100	MCAO

Revised 9/26/2013 Page 11 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

Branch	County
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UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ALGANSEE	TWP	\$100,407,838	\$1,820,038	MCAO
BATAVIA	TWP	\$61,039,796	\$9,179,278	MCAO
BETHEL	TWP	\$49,312,950	\$2,811,800	MCAO
BRONSON	TWP	\$55,520,384	\$4,118,077	MCAO
BRONSON	CITY	\$37,511,353	\$18,436,600	MCAO
BUTLER	TWP	\$55,138,311	\$2,247,976	MCAO
CALIFORNIA	TWP	\$30,885,402	\$549,228	MCAO
COLDWATER	TWP	\$118,084,650	\$22,041,300	MCAO
COLDWATER	CITY	\$322,590,077	\$204,429,510	MAAO (3)
GILEAD	TWP	\$39,133,700	\$609,300	MCAO
GIRARD	TWP	\$87,562,528	\$6,090,032	MCAO
KINDERHOOK	TWP	\$130,866,100	\$3,362,100	MCAO
MATTESON	TWP	\$61,220,156	\$4,630,950	MCAO
NOBLE	TWP	\$27,345,296	\$762,030	MCAO
OVID	TWP	\$192,856,705	\$6,873,629	MCAO
QUINCY	TWP	\$142,175,852	\$27,296,595	MCAO
SHERWOOD	TWP	\$66,875,537	\$3,154,100	MCAO
UNION	TWP	\$65,313,210	\$6,070,860	MCAO

Revised 9/26/2013 Page 12 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### Calhoun County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ALBION	TWP	\$58,015,050	\$23,887,450	MCAO
ALBION	CITY	\$114,945,600	\$60,848,600	MCAO
ATHENS	TWP	\$94,244,200	\$19,591,850	MCAO
BATTLE CREEK	CITY	\$1,444,909,016	\$843,998,847	MMAO (4)
BEDFORD	TWP	\$196,864,909	\$17,793,459	MCAO
BURLINGTON	TWP	\$67,883,500	\$7,859,200	MCAO
CLARENCE	TWP	\$92,847,912	\$4,446,860	MCAO
CLARENDON	TWP	\$55,929,600	\$4,030,000	MCAO
CONVIS	TWP	\$67,523,595	\$10,356,685	MCAO
ECKFORD	TWP	\$81,110,800	\$10,986,300	MCAO
EMMETT	TWP	\$372,791,205	\$125,400,315	MAAO (3)
FREDONIA	TWP	\$84,444,700	\$10,114,500	MCAO
HOMER	TWP	\$83,177,850	\$16,911,560	MCAO
LEE	TWP	\$67,203,100	\$11,909,000	MCAO
LEROY	TWP	\$142,940,600	\$11,865,300	MCAO
MARENGO	TWP	\$94,853,591	\$17,842,000	MCAO
MARSHALL	TWP	\$145,660,050	\$18,661,900	MCAO
MARSHALL	CITY	\$234,587,050	\$104,929,100	MAAO (3)
NEWTON	TWP	\$112,002,350	\$11,582,000	MCAO
PENNFIELD	TWP	\$205,088,570	\$38,882,210	MCAO
SHERIDAN	TWP	\$89,179,170	\$41,667,730	MCAO
SPRINGFIELD	CITY	\$85,596,293	\$51,955,220	MCAO
TEKONSHA	TWP	\$65,973,650	\$13,883,800	MCAO

Revised 9/26/2013 Page 13 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

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Cacc	County
Cass	County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
CALVIN	TWP	\$102,176,147	\$6,717,270	MCAO
DOWAGIAC	CITY	\$91,567,600	\$41,998,200	MCAO
HOWARD	TWP	\$201,076,400	\$24,798,400	MCAO
JEFFERSON	TWP	\$127,183,300	\$11,069,100	MCAO
LAGRANGE	TWP	\$137,533,300	\$23,714,148	MCAO
MARCELLUS	TWP	\$99,195,034	\$8,106,174	MCAO
MASON	TWP	\$91,763,700	\$6,404,100	MCAO
MILTON	TWP	\$168,479,300	\$22,392,400	MCAO
NEWBERG	TWP	\$77,686,237	\$12,381,914	MCAO
NILES	CITY	\$955,400	\$955,400	MCAO
ONTWA	TWP	\$258,603,000	\$35,186,200	MCAO
PENN	TWP	\$262,988,963	\$31,106,330	MCAO
POKAGON	TWP	\$87,116,400	\$8,884,300	MCAO
PORTER	TWP	\$285,564,200	\$8,910,300	MCAO
SILVER CREEK	TWP	\$269,138,500	\$9,654,000	MCAO
VOLINIA	TWP	\$76,415,874	\$1,473,210	MCAO
WAYNE	TWP	\$97,653,200	\$5,797,200	MCAO

Revised 9/26/2013 Page 14 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### Charlevoix County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
BAY	TWP	\$176,577,000	\$7,857,900	MCAO
BOYNE CITY	CITY	\$188,137,400	\$54,227,650	MCAO
BOYNE VALLEY	TWP	\$141,095,600	\$26,953,600	MCAO
CHANDLER	TWP	\$23,489,889	\$11,990,189	MCAO
CHARLEVOIX	TWP	\$170,163,400	\$48,794,000	MCAO
CHARLEVOIX	CITY	\$271,619,495	\$52,433,300	MCAO
EAST JORDAN	CITY	\$61,351,525	\$31,649,775	MCAO
EVANGELINE	TWP	\$80,256,300	\$1,419,700	MCAO
EVELINE	TWP	\$282,057,396	\$5,018,200	MCAO
HAYES	TWP	\$229,085,200	\$17,921,000	MCAO
HUDSON	TWP	\$52,432,300	\$8,049,300	MCAO
MARION	TWP	\$79,972,500	\$11,737,400	MCAO
MELROSE	TWP	\$171,820,700	\$10,441,900	MCAO
NORWOOD	TWP	\$50,927,000	\$3,363,100	MCAO
PEAINE	TWP	\$94,218,900	\$3,846,300	MCAO
SAINT JAMES	TWP	\$62,710,700	\$9,489,900	MCAO
SOUTH ARM	TWP	\$112,208,300	\$9,193,600	MCAO
WILSON	TWP	\$77,538,068	\$11,030,400	MCAO

Revised 9/26/2013 Page 15 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### Cheboygan County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ALOHA	TWP	\$62,699,050	\$5,898,150	MCAO
BEAUGRAND	TWP	\$48,960,740	\$3,325,580	MCAO
BENTON	TWP	\$159,139,700	\$7,852,500	MCAO
BURT	TWP	\$156,812,100	\$1,824,600	MCAO
CHEBOYGAN	CITY	\$107,011,900	\$50,769,500	MCAO
ELLIS	TWP	\$29,232,500	\$7,632,800	MCAO
FOREST	TWP	\$35,229,500	\$6,739,700	MCAO
GRANT	TWP	\$63,549,854	\$1,718,450	MCAO
HEBRON	TWP	\$16,875,325	\$3,202,300	MCAO
INVERNESS	TWP	\$129,488,590	\$25,427,790	MCAO
KOEHLER	TWP	\$70,234,200	\$5,655,600	MCAO
MACKINAW	TWP	\$95,474,600	\$64,113,100	MCAO
MENTOR	TWP	\$29,691,100	\$28,174,000	MCAO
MULLETT	TWP	\$132,534,568	\$2,697,950	MCAO
MUNRO	TWP	\$69,914,125	\$2,382,300	MCAO
NUNDA	TWP	\$47,441,800	\$6,440,400	MCAO
TUSCARORA	TWP	\$254,723,177	\$30,251,850	MCAO
WALKER	TWP	\$8,938,200	\$3,375,800	MCAO
WAVERLY	TWP	\$33,690,250	\$2,511,750	MCAO
WILMOT	TWP	\$23,147,450	\$2,349,750	MCAO

Revised 9/26/2013 Page 16 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### Chippewa County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
BAY MILLS	TWP	\$68,154,200	\$2,259,700	MCAO
BRUCE	TWP	\$86,782,400	\$4,826,300	MCAO
CHIPPEWA	TWP	\$11,981,400	\$3,855,400	MCAO
DAFTER	TWP	\$44,265,200	\$10,533,000	MCAO
DETOUR	TWP	\$69,586,600	\$7,076,550	MCAO
DRUMMOND	TWP	\$158,373,400	\$45,873,800	MCAO
HULBERT	TWP	\$14,431,500	\$4,202,900	MCAO
KINROSS	TWP	\$51,465,900	\$11,895,750	MCAO
PICKFORD	TWP	\$59,537,050	\$5,489,550	MCAO
RABER	TWP	\$40,088,800	\$8,049,500	MCAO
RUDYARD	TWP	\$50,928,200	\$9,277,450	MCAO
SAULT STE. MARIE	CITY	\$306,253,300	\$137,654,300	MAAO (3)
S00	TWP	\$123,785,900	\$22,612,000	MCAO
SUGAR ISLAND	TWP	\$55,234,600	\$1,497,800	MCAO
SUPERIOR	TWP	\$54,986,870	\$13,495,500	MCAO
TROUT LAKE	TWP	\$34,414,800	\$2,749,100	MCAO
WHITEFISH	TWP	\$96,183,850	\$24,751,600	MCAO

Revised 9/26/2013 Page 17 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

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Clara	County
Clait	County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ARTHUR	TWP	\$34,580,142	\$898,733	MCAO
CLARE	CITY	\$78,827,300	\$44,964,700	MCAO
FRANKLIN	TWP	\$41,871,280	\$1,258,380	MCAO
FREEMAN	TWP	\$52,929,800	\$3,639,800	MCAO
FROST	TWP	\$49,562,790	\$3,092,704	MCAO
GARFIELD	TWP	\$106,025,100	\$4,909,800	MCAO
GRANT	TWP	\$108,559,252	\$14,921,080	MCAO
GREENWOOD	TWP	\$53,418,300	\$5,362,500	MCAO
HAMILTON	TWP	\$74,717,390	\$4,652,240	MCAO
HARRISON	CITY	\$59,500,100	\$24,161,000	MCAO
HATTON	TWP	\$33,677,800	\$5,936,800	MCAO
HAYES	TWP	\$120,469,800	\$12,979,700	MCAO
LINCOLN	TWP	\$111,902,700	\$28,487,400	MCAO
REDDING	TWP	\$23,377,700	\$2,780,500	MCAO
SHERIDAN	TWP	\$55,632,228	\$7,128,648	MCAO
SUMMERFIELD	TWP	\$23,636,400	\$4,224,200	MCAO
SURREY	TWP	\$114,554,352	\$26,996,832	MCAO
WINTERFIELD	TWP	\$56,743,300	\$32,178,600	MCAO

Revised 9/26/2013 Page 18 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### **Clinton County**

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
BATH	TWP	\$407,222,375	\$97,505,100	MAAO (3)
BENGAL	TWP	\$77,349,200	\$2,477,100	MCAO
BINGHAM	TWP	\$126,480,050	\$29,353,400	MCAO
DALLAS	TWP	\$110,216,400	\$5,638,800	MCAO
DEWITT	CITY	\$143,795,850	\$12,560,250	MCAO
DEWITT	TWP	\$435,683,700	\$91,677,400	MAAO (3)
DUPLAIN	TWP	\$92,375,551	\$5,688,851	MCAO
EAGLE	TWP	\$126,965,572	\$19,396,732	MCAO
EAST LANSING	CITY	\$87,828,000	\$48,314,900	MAAO (3)
ESSEX	TWP	\$83,414,900	\$4,902,400	MCAO
GRAND LEDGE	CITY	\$36,900	\$36,900	MCAO
GREENBUSH	TWP	\$97,902,710	\$7,336,910	MCAO
LEBANON	TWP	\$57,520,310	\$1,099,610	MCAO
OLIVE	TWP	\$112,807,400	\$3,814,400	MCAO
OVID	TWP	\$128,405,373	\$33,291,203	MCAO
RILEY	TWP	\$97,493,970	\$1,475,170	MCAO
SAINT JOHNS	CITY	\$206,393,600	\$75,242,900	MCAO
VICTOR	TWP	\$137,298,800	\$5,258,100	MCAO
WATERTOWN	TWP	\$272,271,786	\$81,582,050	MCAO
WESTPHALIA	TWP	\$105,731,610	\$4,894,510	MCAO

Revised 9/26/2013 Page 19 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### **Crawford County**

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
BEAVER CREEK	TWP	\$84,020,600	\$33,509,250	MCAO
FREDERIC	TWP	\$60,150,000	\$11,374,200	MCAO
GRAYLING	CITY	\$53,023,400	\$37,218,300	MCAO
GRAYLING	TWP	\$232,177,500	\$29,235,000	MCAO
LOVELLS	TWP	\$67,416,800	\$9,637,500	MCAO
MAPLE FOREST	TWP	\$31,632,360	\$8,878,460	MCAO
SOUTH BRANCH	TWP	\$85,017,800	\$5,627,800	MCAO

Revised 9/26/2013 Page 20 of 85

**NAHMA** 

WELLS

TWP

**TWP** 

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

Delta County				
UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
BALDWIN	TWP	\$47,801,024	\$8,311,524	MCAO
BARK RIVER	TWP	\$52,390,693	\$5,356,393	MCAO
BAY DE NOC	TWP	\$39,826,372	\$842,012	MCAO
BRAMPTON	TWP	\$36,939,587	\$1,027,087	MCAO
CORNELL	TWP	\$32,912,600	\$2,023,950	MCAO
ENSIGN	TWP	\$36,654,798	\$2,331,565	MCAO
ESCANABA	TWP	\$111,429,225	\$12,546,048	MCAO
ESCANABA	CITY	\$332,261,338	\$159,381,430	MAAO (3)
FAIRBANKS	TWP	\$34,914,981	\$616,270	MCAO
FORD RIVER	TWP	\$77,854,543	\$3,989,543	MCAO
GARDEN	TWP	\$77,610,357	\$26,440,857	MCAO
GLADSTONE	CITY	\$113,956,801	\$29,656,176	MCAO
MAPLE RIDGE	TWP	\$35,226,746	\$3,580,520	MCAO
MASONVILLE	TWP	\$87,979,729	\$22,789,525	MCAO

MCAO

MAAO (3)

\$6,327,257

\$143,406,389

\$51,114,130

\$244,761,960

Revised 9/26/2013 Page 21 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### **Dickinson County**

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
BREEN	TWP	\$28,367,100	\$2,099,800	MCAO
BREITUNG	TWP	\$402,703,200	\$225,514,800	MAAO (3)
FELCH	TWP	\$39,278,200	\$6,528,400	MCAO
IRON MOUNTAIN	CITY	\$247,476,766	\$124,262,585	MAAO (3)
KINGSFORD	CITY	\$129,996,900	\$51,665,700	MCAO
NORWAY	TWP	\$58,965,000	\$4,338,900	MCAO
NORWAY	CITY	\$62,653,600	\$17,468,100	MCAO
SAGOLA	TWP	\$71,438,000	\$21,495,800	MCAO
WAUCEDAH	TWP	\$58,475,200	\$2,960,800	MCAO
WEST BRANCH	TWP	\$13,552,950	\$3,134,350	MCAO

Revised 9/26/2013 Page 22 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

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Laton	Country

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
BELLEVUE	TWP	\$90,774,220	\$8,497,594	MCAO
BENTON	TWP	\$112,624,794	\$10,742,021	MCAO
BROOKFIELD	TWP	\$64,317,894	\$1,790,880	MCAO
CARMEL	TWP	\$102,514,327	\$4,459,984	MCAO
CHARLOTTE	CITY	\$227,546,607	\$110,436,292	MAAO (3)
CHESTER	TWP	\$80,806,405	\$7,092,313	MCAO
DELTA	TWP	\$1,265,731,900	\$604,976,562	MMAO (4)
EATON	TWP	\$148,370,250	\$14,849,050	MCAO
EATON RAPIDS	TWP	\$142,870,900	\$8,021,000	MCAO
EATON RAPIDS	CITY	\$124,428,950	\$71,143,800	MCAO
GRAND LEDGE	CITY	\$208,483,400	\$64,308,100	MCAO
HAMLIN	TWP	\$120,249,634	\$5,556,826	MCAO
KALAMO	TWP	\$65,411,400	\$1,720,600	MCAO
LANSING	CITY	\$55,068,600	\$76,471,200	MMAO (4)
OLIVET	CITY	\$18,199,109	\$5,080,988	MCAO
ONEIDA	TWP	\$163,004,361	\$20,703,800	MCAO
POTTERVILLE	CITY	\$53,775,248	\$31,870,348	MCAO
ROXAND	TWP	\$75,504,400	\$3,816,400	MCAO
SUNFIELD	TWP	\$86,023,950	\$9,691,450	MCAO
VERMONTVILLE	TWP	\$79,886,301	\$5,209,600	MCAO
WALTON	TWP	\$79,425,901	\$4,754,738	MCAO
WINDSOR	TWP	\$255,030,500	\$44,646,400	MCAO

Revised 9/26/2013 Page 23 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
BEAR CREEK	TWP	\$495,156,900	\$148,730,550	MAAO (3)
BLISS	TWP	\$24,123,550	\$621,450	MCAO
CARP LAKE	TWP	\$42,272,000	\$5,211,400	MCAO
CENTER	TWP	\$26,075,750	\$1,166,750	MCAO
CROSS VILLAGE	TWP	\$49,439,750	\$1,498,750	MCAO
FRIENDSHIP	TWP	\$91,330,900	\$2,479,000	MCAO
HARBOR SPRINGS	CITY	\$267,978,850	\$34,861,950	MCAO
LITTLE TRAVERSE	TWP	\$323,466,550	\$38,953,250	MCAO
LITTLEFIELD	TWP	\$123,373,300	\$14,177,700	MCAO
MAPLE RIVER	TWP	\$49,366,300	\$5,802,700	MCAO
MCKINLEY	TWP	\$35,678,950	\$9,974,950	MCAO
PETOSKEY	CITY	\$502,134,850	\$117,303,300	MAAO (3)
PLEASANTVIEW	TWP	\$102,862,300	\$12,226,700	MCAO
READMOND	TWP	\$72,957,350	\$1,338,350	MCAO
RESORT	TWP	\$354,021,781	\$31,507,750	MCAO
SPRINGVALE	TWP	\$93,735,700	\$3,109,100	MCAO
WAWATAM	TWP	\$73,608,250	\$25,461,350	MCAO
WEST TRAVERSE	TWP	\$352,457,280	\$11,194,180	MCAO

Revised 9/26/2013 Page 24 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### Genesee County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ARGENTINE	TWP	\$231,309,791	\$11,808,800	MCAO
ATLAS	TWP	\$284,369,800	\$24,693,300	MCAO
BURTON	CITY	\$552,088,505	\$215,093,600	MAAO (3)
CLAYTON	TWP	\$201,092,900	\$23,575,400	MCAO
CLIO	CITY	\$41,755,500	\$18,809,500	MCAO
DAVISON	TWP	\$505,163,570	\$141,278,900	MAAO (3)
DAVISON	CITY	\$103,884,761	\$38,537,911	MCAO
FENTON	TWP	\$707,338,950	\$55,352,200	MAAO (3)
FENTON	CITY	\$388,815,155	\$209,754,655	MAAO (3)
FLINT	CITY	\$795,172,400	\$473,270,600	MMAO (4)
FLINT	TWP	\$836,367,000	\$478,281,500	MMAO (4)
FLUSHING	CITY	\$174,729,200	\$31,649,000	MCAO
FLUSHING	TWP	\$266,714,726	\$16,405,426	MCAO
FOREST	TWP	\$128,839,500	\$23,295,000	MCAO
GAINES	TWP	\$180,316,300	\$7,902,700	MCAO
GENESEE	TWP	\$306,236,300	\$103,245,800	MAAO (3)
GRAND BLANC	TWP	\$1,154,558,600	\$376,154,800	MAAO (3)
GRAND BLANC	CITY	\$211,098,350	\$68,222,450	MCAO
LINDEN	CITY	\$95,661,300	\$22,241,000	MCAO
MONTROSE	TWP	\$130,799,400	\$22,063,000	MCAO
MONTROSE	CITY	\$26,167,200	\$5,951,100	MCAO
MOUNT MORRIS	TWP	\$318,571,500	\$125,990,800	MAAO (3)
MOUNT MORRIS	CITY	\$30,776,200	\$10,985,500	MCAO
MUNDY	TWP	\$469,841,600	\$145,743,400	MAAO (3)
RICHFIELD	TWP	\$214,187,200	\$37,935,000	MCAO
SWARTZ CREEK	CITY	\$150,536,500	\$63,220,900	MCAO
THETFORD	TWP	\$157,536,800	\$26,404,100	MCAO
VIENNA	TWP	\$332,620,100	\$86,837,200	MCAO

Revised 9/26/2013 Page 25 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

Gladwin County
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UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
BEAVERTON	TWP	\$22,070,688	\$11,297,782	MCAO
BEAVERTON	TWP	\$52,710,300	\$12,119,000	MCAO
BENTLEY	TWP	\$25,029,400	\$3,054,600	MCAO
BILLINGS	TWP	\$115,043,835	\$7,088,417	MCAO
BOURRET	TWP	\$30,254,461	\$3,294,009	MCAO
BUCKEYE	TWP	\$40,993,050	\$7,341,950	MCAO
BUTMAN	TWP	\$148,295,258	\$4,207,322	MCAO
CLEMENT	TWP	\$62,304,050	\$2,890,750	MCAO
GLADWIN	TWP	\$38,423,810	\$1,526,810	MCAO
GLADWIN	CITY	\$63,170,351	\$33,549,584	MCAO
GRIM	TWP	\$8,283,300	\$4,136,100	MCAO
GROUT	TWP	\$52,608,647	\$4,200,877	MCAO
HAY	TWP	\$53,962,900	\$4,061,900	MCAO
SAGE	TWP	\$97,170,600	\$6,166,550	MCAO
SECORD	TWP	\$94,251,500	\$3,219,500	MCAO
SHERMAN	TWP	\$40,190,500	\$2,864,600	MCAO
TOBACCO	TWP	\$108,481,150	\$6,993,050	MCAO

Revised 9/26/2013 Page 26 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

Gogebic Count	ILΥ
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UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
BESSEMER	TWP	\$49,230,497	\$8,673,037	MCAO
BESSEMER	CITY	\$29,471,421	\$6,882,464	MCAO
ERWIN	TWP	\$13,452,969	\$204,502	MCAO
IRONWOOD	CITY	\$108,394,820	\$48,558,800	MCAO
IRONWOOD	TWP	\$115,069,326	\$19,746,012	MCAO
MARENISCO	TWP	\$80,198,293	\$11,281,168	MCAO
WAKEFIELD	CITY	\$25,963,051	\$4,843,553	MCAO
WAKEFIELD	TWP	\$40,972,422	\$20,577,696	MCAO
WATERSMEET	TWP	\$217,712,245	\$19,512,010	MCAO

Revised 9/26/2013 Page 27 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ACME	TWP	\$348,186,600	\$64,806,500	MCAO
BLAIR	TWP	\$280,519,406	\$76,022,000	MCAO
EAST BAY	TWP	\$594,690,951	\$124,471,372	MAAO (3)
FIFE LAKE	TWP	\$60,851,000	\$8,282,400	MCAO
GARFIELD	TWP	\$894,643,900	\$481,390,700	MMAO (4)
GRANT	TWP	\$61,109,900	\$5,778,100	MCAO
GREEN LAKE	TWP	\$280,106,880	\$36,224,510	MCAO
LONG LAKE	TWP	\$474,530,900	\$20,227,800	MAAO (3)
MAYFIELD	TWP	\$66,842,647	\$7,025,404	MCAO
PARADISE	TWP	\$137,198,100	\$14,437,700	MCAO
PENINSULA	TWP	\$787,528,000	\$20,753,200	MAAO (3)
TRAVERSE CITY	CITY	\$973,299,912	\$434,657,912	MMAO (4)
UNION	TWP	\$28,879,310	\$3,341,400	MCAO
WHITEWATER	TWP	\$225,167,800	\$18,981,800	MCAO

Revised 9/26/2013 Page 28 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

<b>Gratiot County</b>
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UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ALMA	CITY	\$161,840,200	\$77,492,800	MCAO
ARCADA	TWP	\$76,358,925	\$3,946,775	MCAO
BETHANY	TWP	\$168,115,900	\$98,309,700	MAAO (3)
ELBA	TWP	\$50,234,900	\$6,765,300	MCAO
EMERSON	TWP	\$103,094,350	\$39,982,700	MCAO
FULTON	TWP	\$97,207,500	\$7,532,400	MCAO
HAMILTON	TWP	\$41,293,391	\$14,260,338	MCAO
ITHACA	CITY	\$80,342,700	\$43,098,000	MCAO
LAFAYETTE	TWP	\$62,571,488	\$11,862,900	MCAO
NEW HAVEN	TWP	\$72,377,200	\$7,906,800	MCAO
NEWARK	TWP	\$63,929,008	\$4,185,890	MCAO
NORTH SHADE	TWP	\$62,152,500	\$1,750,900	MCAO
NORTH STAR	TWP	\$124,981,123	\$70,440,900	MCAO
PINE RIVER	TWP	\$118,955,866	\$62,634,200	MCAO
SEVILLE	TWP	\$70,663,100	\$3,294,600	MCAO
ST. LOUIS	CITY	\$52,868,600	\$16,738,800	MCAO
SUMNER	TWP	\$58,604,730	\$2,673,600	MCAO
WASHINGTON	TWP	\$41,395,600	\$2,520,400	MCAO
WHEELER	TWP	\$190,764,000	\$113,944,500	MAAO (3)

Revised 9/26/2013 Page 29 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### Hillsdale County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ADAMS	TWP	\$77,920,217	\$5,556,730	MCAO
ALLEN	TWP	\$66,531,368	\$28,348,688	MCAO
AMBOY	TWP	\$81,646,346	\$1,605,810	MCAO
CAMBRIA	TWP	\$91,119,567	\$4,032,680	MCAO
CAMDEN	TWP	\$63,901,557	\$3,904,300	MCAO
FAYETTE	TWP	\$100,503,911	\$54,126,502	MCAO
HILLSDALE	TWP	\$60,333,699	\$3,878,970	MCAO
HILLSDALE	CITY	\$144,951,780	\$78,145,320	MCAO
JEFFERSON	TWP	\$92,866,920	\$6,481,670	MCAO
LITCHFIELD	TWP	\$48,269,754	\$3,349,574	MCAO
LITCHFIELD	CITY	\$46,802,011	\$40,536,345	MCAO
MOSCOW	TWP	\$53,134,070	\$5,302,350	MCAO
PITTSFORD	TWP	\$56,395,500	\$3,912,800	MCAO
RANSOM	TWP	\$35,397,360	\$2,970,830	MCAO
READING	CITY	\$14,042,530	\$11,342,610	MCAO
READING	TWP	\$90,028,702	\$3,022,290	MCAO
SCIPIO	TWP	\$51,128,929	\$5,393,202	MCAO
SOMERSET	TWP	\$214,329,248	\$10,708,190	MCAO
WHEATLAND	TWP	\$51,783,205	\$2,108,600	MCAO
WOODBRIDGE	TWP	\$42,165,270	\$1,168,300	MCAO
WRIGHT	TWP	\$58,964,710	\$4,449,820	MCAO

Revised 9/26/2013 Page 30 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### **Houghton County**

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ADAMS	TWP	\$58,938,298	\$17,813,187	MCAO
CALUMET	TWP	\$117,846,026	\$30,238,854	MCAO
CHASSELL	TWP	\$71,350,880	\$3,927,480	MCAO
DUNCAN	TWP	\$19,492,262	\$2,765,289	MCAO
ELM RIVER	TWP	\$32,666,269	\$4,244,881	MCAO
FRANKLIN	TWP	\$41,232,114	\$8,688,778	MCAO
HANCOCK	TWP	\$26,610,025	\$968,986	MCAO
HANCOCK	CITY	\$96,726,220	\$22,186,266	MCAO
HOUGHTON	CITY	\$147,360,940	\$58,951,842	MCAO
LAIRD	TWP	\$23,939,419	\$866,725	MCAO
OSCEOLA	TWP	\$43,742,358	\$8,067,536	MCAO
PORTAGE	TWP	\$123,816,271	\$20,099,685	MCAO
QUINCY	TWP	\$8,474,750	\$1,256,811	MCAO
SCHOOLCRAFT	TWP	\$45,307,002	\$4,105,075	MCAO
STANTON	TWP	\$75,481,125	\$1,667,700	MCAO
TORCH LAKE	TWP	\$135,191,385	\$7,080,934	MCAO

Revised 9/26/2013 Page 31 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

Huron County
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UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
BAD AXE	CITY	\$77,519,400	\$44,402,700	MCAO
BINGHAM	TWP	\$83,599,800	\$70,109,900	MCAO
BLOOMFIELD	TWP	\$94,487,600	\$29,984,700	MCAO
BROOKFIELD	TWP	\$66,843,400	\$3,318,100	MCAO
CASEVILLE	CITY	\$42,322,875	\$11,905,300	MCAO
CASEVILLE	TWP	\$203,078,222	\$8,088,100	MCAO
CHANDLER	TWP	\$111,857,000	\$47,786,200	MCAO
COLFAX	TWP	\$108,646,400	\$21,242,600	MCAO
DWIGHT	TWP	\$64,244,300	\$2,499,600	MCAO
FAIRHAVEN	TWP	\$46,991,200	\$3,531,800	MCAO
GORE	TWP	\$15,866,700	\$283,000	MCAO
GRANT	TWP	\$57,358,600	\$1,843,100	MCAO
HARBOR BEACH	CITY	\$70,605,900	\$58,959,100	MCAO
HUME	TWP	\$92,677,900	\$3,249,500	MCAO
HURON	TWP	\$57,276,700	\$1,211,400	MCAO
LAKE	TWP	\$117,951,800	\$2,246,300	MCAO
LINCOLN	TWP	\$65,566,300	\$5,178,000	MCAO
MCKINLEY	TWP	\$64,058,100	\$26,973,300	MCAO
MEADE	TWP	\$64,313,700	\$1,721,200	MCAO
OLIVER	TWP	\$128,136,700	\$91,780,400	MAAO (3)
PARIS	TWP	\$61,376,500	\$849,600	MCAO
PORT AUSTIN	TWP	\$122,723,300	\$11,751,100	MCAO
PTE. AUX BARQUES	TWP	\$26,320,400	\$320,800	MCAO
RUBICON	TWP	\$52,644,600	\$2,204,300	MCAO
SAND BEACH	TWP	\$100,419,400	\$3,667,300	MCAO
SEBEWAING	TWP	\$105,555,900	\$23,197,300	MCAO
SHERIDAN	TWP	\$58,049,900	\$8,945,100	MCAO
SHERMAN	TWP	\$100,580,100	\$4,143,800	MCAO
SIGEL	TWP	\$106,842,500	\$46,549,100	MCAO
VERONA	TWP	\$76,698,100	\$20,060,200	MCAO
WINSOR	TWP	\$108,305,000	\$43,591,000	MCAO

Revised 9/26/2013 Page 32 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

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UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ALAIEDON	TWP	\$228,444,560	\$94,590,360	MAAO (3)
AURELIUS	TWP	\$146,720,950	\$5,784,450	MCAO
BUNKER HILL	TWP	\$63,271,300	\$7,493,700	MCAO
DELHI CHARTER	TWP	\$710,930,773	\$200,576,314	MAAO (3)
EAST LANSING	CITY	\$848,862,444	\$337,877,300	MAAO (3)
INGHAM	TWP	\$94,557,162	\$9,322,422	MCAO
LANSING	CITY	\$1,946,339,900	\$887,232,700	MMAO (4)
LANSING CHARTER	TWP	\$281,423,522	\$184,494,650	MAAO (3)
LEROY	TWP	\$128,762,865	\$40,913,308	MCAO
LESLIE	CITY	\$37,253,650	\$16,798,900	MCAO
LESLIE	TWP	\$86,327,150	\$10,896,050	MCAO
LOCKE	TWP	\$84,966,880	\$4,453,460	MCAO
MASON	CITY	\$222,692,949	\$124,463,360	MAAO (3)
MERIDIAN CHARTER	TWP	\$1,562,458,550	\$417,109,800	MMAO (4)
ONONDAGA	TWP	\$94,599,200	\$9,760,800	MCAO
STOCKBRIDGE	TWP	\$128,883,870	\$34,738,100	MCAO
VEVAY	TWP	\$146,555,864	\$33,853,050	MCAO
WHEATFIELD	TWP	\$87,185,900	\$3,868,000	MCAO
WHITE OAK	TWP	\$77,482,400	\$17,306,400	MCAO
WILLIAMSTON	CITY	\$104,116,140	\$43,257,640	MCAO
WILLIAMSTOWN	TWP	\$231,211,680	\$15,889,500	MCAO

Revised 9/26/2013 Page 33 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

Ionia	County
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UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
BELDING	CITY	\$85,515,100	\$31,429,000	MCAO
BERLIN	TWP	\$117,280,100	\$36,407,000	MCAO
BOSTON	TWP	\$170,220,700	\$20,075,400	MCAO
CAMPBELL	TWP	\$92,659,800	\$5,941,900	MCAO
DANBY	TWP	\$110,291,196	\$9,855,024	MCAO
EASTON	TWP	\$79,427,100	\$5,899,500	MCAO
IONIA	TWP	\$105,230,800	\$19,596,600	MCAO
IONIA	CITY	\$110,340,891	\$49,399,094	MCAO
KEENE	TWP	\$78,307,400	\$3,639,800	MCAO
LYONS	TWP	\$101,980,391	\$14,233,906	MCAO
NORTH PLAINS	TWP	\$56,650,078	\$1,333,416	MCAO
ODESSA	TWP	\$127,264,800	\$27,369,900	MCAO
ORANGE	TWP	\$71,860,400	\$14,404,400	MCAO
ORLEANS	TWP	\$89,006,000	\$5,597,600	MCAO
OTISCO	TWP	\$89,277,100	\$19,766,200	MCAO
PORTLAND	CITY	\$95,387,800	\$30,542,200	MCAO
PORTLAND	TWP	\$135,441,150	\$18,056,300	MCAO
RONALD	TWP	\$66,674,900	\$2,577,100	MCAO
SEBEWA	TWP	\$63,870,500	\$1,973,800	MCAO

Revised 9/26/2013 Page 34 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

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UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ALABASTER	TWP	\$55,494,200	\$4,505,000	MCAO
AU SABLE	TWP	\$102,596,950	\$20,837,050	MCAO
BALDWIN	TWP	\$125,048,100	\$21,981,700	MCAO
BURLEIGH	TWP	\$33,214,350	\$2,272,250	MCAO
EAST TAWAS	CITY	\$81,342,200	\$16,748,300	MCAO
GRANT	TWP	\$78,763,100	\$5,474,400	MCAO
OSCODA	TWP	\$295,718,400	\$74,810,700	MCAO
PLAINFIELD	TWP	\$217,765,100	\$15,059,300	MCAO
RENO	TWP	\$36,667,400	\$3,090,300	MCAO
SHERMAN	TWP	\$29,906,700	\$5,483,900	MCAO
TAWAS	TWP	\$50,874,500	\$5,453,900	MCAO
TAWAS CITY	CITY	\$59,524,756	\$23,306,600	MCAO
WHITTEMORE	CITY	\$5,816,100	\$1,243,500	MCAO
WILBER	TWP	\$45,408,600	\$4,801,900	MCAO

Revised 9/26/2013 Page 35 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

Iron County				
UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
BATES	TWP	\$75,040,046	\$5,042,036	MCAO
CASPIAN	CITY	\$15,155,475	\$4,533,358	MCAO
CRYSTAL FALLS	CITY	\$26,278,086	\$5,287,030	MCAO
CRYSTAL FALLS	TWP	\$129,910,300	\$30,040,700	MCAO
GAASTRA	CITY	\$5,015,630	\$373,760	MCAO
HEMATITE	TWP	\$23,378,011	\$4,403,619	MCAO
IRON RIVER	CITY	\$60,474,870	\$27,495,975	MCAO
IRON RIVER	TWP	\$77,186,900	\$12,394,300	MCAO
MANSFIELD	TWP	\$33,524,233	\$10,017,458	MCAO
MASTODON	TWP	\$93,082,100	\$26,574,400	MCAO
STAMBAUGH	TWP	\$152,077,282	\$16,844,543	MCAO

Revised 9/26/2013 Page 36 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
BROOMFIELD	TWP	\$83,390,756	\$12,706,556	MCAO
CHIPPEWA	TWP	\$107,664,800	\$21,641,400	MCAO
CLARE	CITY	\$12,778,500	\$14,695,900	MCAO
COE	TWP	\$100,218,200	\$12,375,500	MCAO
COLDWATER	TWP	\$33,588,800	\$2,392,500	MCAO
DEERFIELD	TWP	\$125,806,800	\$6,526,600	MCAO
DENVER	TWP	\$42,980,900	\$1,626,800	MCAO
FREMONT	TWP	\$69,224,600	\$14,783,900	MCAO
GILMORE	TWP	\$59,117,000	\$2,003,000	MCAO
ISABELLA	TWP	\$82,645,711	\$13,276,870	MCAO
LINCOLN	TWP	\$75,337,648	\$2,857,800	MCAO
MOUNT PLEASANT	CITY	\$474,591,617	\$235,100,644	MAAO (3)
NOTTAWA	TWP	\$87,149,300	\$6,500,400	MCAO
ROLLAND	TWP	\$48,715,500	\$2,740,800	MCAO
SHERMAN	TWP	\$106,637,900	\$10,681,800	MCAO
UNION	TWP	\$386,011,450	\$230,479,600	MAAO (3)
VERNON	TWP	\$58,538,460	\$5,597,100	MCAO
WISE	TWP	\$43,217,000	\$2,826,600	MCAO

Revised 9/26/2013 Page 37 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### **Jackson County**

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
BLACKMAN	TWP	\$528,902,245	\$353,385,102	MAAO (3)
COLUMBIA	TWP	\$414,162,700	\$57,266,800	MCAO
CONCORD	TWP	\$98,897,060	\$13,097,650	MCAO
GRASS LAKE	TWP	\$252,975,800	\$41,123,420	MCAO
HANOVER	TWP	\$152,494,300	\$12,354,200	MCAO
HENRIETTA	TWP	\$139,726,608	\$9,377,548	MCAO
JACKSON	CITY	\$636,111,800	\$371,908,100	MAAO (3)
LEONI	TWP	\$434,389,773	\$123,991,250	MAAO (3)
LIBERTY	TWP	\$126,306,800	\$8,548,100	MCAO
NAPOLEON	TWP	\$252,453,734	\$63,864,483	MCAO
NORVELL	TWP	\$155,257,341	\$24,277,221	MCAO
PARMA	TWP	\$95,876,550	\$18,327,200	MCAO
PULASKI	TWP	\$71,981,800	\$4,039,050	MCAO
RIVES	TWP	\$143,327,300	\$20,348,300	MCAO
SANDSTONE	TWP	\$150,945,088	\$92,896,515	MAAO (3)
SPRING ARBOR	TWP	\$201,790,526	\$29,926,930	MCAO
SPRINGPORT	TWP	\$77,493,000	\$11,332,300	MCAO
SUMMIT	TWP	\$602,976,200	\$109,746,500	MAAO (3)
TOMPKINS	TWP	\$96,951,115	\$12,550,480	MCAO
WATERLOO	TWP	\$121,783,590	\$21,797,100	MCAO

Revised 9/26/2013 Page 38 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### Kalamazoo County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ALAMO	TWP	\$132,600,037	\$19,872,888	MCAO
BRADY	TWP	\$170,552,900	\$10,614,800	MCAO
CHARLESTON	TWP	\$116,568,550	\$46,054,802	MCAO
CLIMAX	TWP	\$87,531,250	\$4,719,150	MCAO
COMSTOCK	TWP	\$570,701,608	\$267,179,520	MAAO (3)
COOPER	TWP	\$267,653,888	\$36,062,408	MCAO
GALESBURG	CITY	\$30,242,133	\$13,951,300	MCAO
KALAMAZOO	TWP	\$422,444,300	\$132,951,700	MAAO (3)
KALAMAZOO	CITY	\$1,533,026,202	\$788,414,452	MMAO (4)
OSHTEMO	TWP	\$775,305,728	\$312,093,800	MAAO (3)
PARCHMENT	CITY	\$44,755,452	\$19,303,400	MCAO
PAVILION	TWP	\$213,459,400	\$31,609,800	MCAO
PORTAGE	CITY	\$2,035,639,500	\$922,714,329	MMAO (4)
PRAIRIE RONDE	TWP	\$115,949,450	\$5,779,050	MCAO
RICHLAND	TWP	\$403,143,350	\$83,559,109	MCAO
ROSS	TWP	\$361,019,500	\$29,402,900	MCAO
SCHOOLCRAFT	TWP	\$303,878,545	\$81,975,282	MCAO
TEXAS	TWP	\$773,690,700	\$83,693,600	MAAO (3)
WAKESHMA	TWP	\$67,501,300	\$7,135,900	MCAO

Revised 9/26/2013 Page 39 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### Kalkaska County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
BEAR LAKE	TWP	\$66,091,600	\$6,610,900	MCAO
BLUE LAKE	TWP	\$120,963,500	\$57,911,700	MCAO
BOARDMAN	TWP	\$39,831,100	\$6,887,600	MCAO
CLEARWATER	TWP	\$137,458,266	\$13,029,116	MCAO
COLDSPRINGS	TWP	\$78,607,300	\$10,520,500	MCAO
EXCELSIOR	TWP	\$49,875,600	\$18,185,800	MCAO
GARFIELD	TWP	\$48,815,249	\$6,895,284	MCAO
KALKASKA	TWP	\$151,411,500	\$69,459,500	MCAO
OLIVER	TWP	\$16,856,400	\$2,516,200	MCAO
ORANGE	TWP	\$37,609,000	\$2,283,800	MCAO
RAPID RIVER	TWP	\$50,918,600	\$22,946,900	MCAO
SPRINGFIELD	TWP	\$43,038,200	\$1,437,600	MCAO

Revised 9/26/2013 Page 40 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

Kent	County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ADA	TWP	\$961,344,300	\$247,516,900	MAAO (3)
ALGOMA	TWP	\$369,432,600	\$51,570,500	MCAO
ALPINE	TWP	\$414,253,400	\$199,140,100	MAAO (3)
BOWNE	TWP	\$149,683,600	\$20,430,400	MCAO
BYRON	TWP	\$875,887,100	\$287,175,400	MAAO (3)
CALEDONIA	TWP	\$605,819,375	\$167,742,800	MAAO (3)
CANNON	TWP	\$619,684,378	\$25,194,300	MAAO (3)
CASCADE	TWP	\$1,383,472,100	\$466,362,100	MMAO (4)
CEDAR SPRINGS	CITY	\$73,522,000	\$44,515,500	MCAO
COURTLAND	TWP	\$280,245,100	\$11,432,700	MCAO
E. GRAND RAPIDS	CITY	\$645,387,600	\$32,028,500	MAAO (3)
GAINES	TWP	\$741,713,300	\$209,793,100	MAAO (3)
GRAND RAPIDS	TWP	\$893,647,500	\$199,787,500	MAAO (3)
GRAND RAPIDS	CITY	\$4,534,036,800	\$1,953,428,200	MMAO (4)
GRANDVILLE	CITY	\$662,303,013	\$370,640,776	MAAO (3)
GRATTAN	TWP	\$176,498,500	\$6,234,200	MCAO
KENTWOOD	CITY	\$1,860,005,200	\$1,189,518,800	MMAO (4)
LOWELL	CITY	\$108,808,200	\$56,761,500	MCAO
LOWELL	TWP	\$205,158,950	\$31,608,400	MCAO
NELSON	TWP	\$127,698,600	\$10,798,700	MCAO
OAKFIELD	TWP	\$195,159,740	\$10,797,000	MCAO
PLAINFIELD	TWP	\$1,114,239,800	\$294,795,000	MAAO (3)
ROCKFORD	CITY	\$213,305,800	\$85,169,500	MCAO
SOLON	TWP	\$162,335,900	\$24,917,900	MCAO
SPARTA	TWP	\$267,368,500	\$82,756,900	MCAO
SPENCER	TWP	\$127,934,700	\$6,882,400	MCAO
TYRONE	TWP	\$120,423,100	\$16,107,600	MCAO
VERGENNES	TWP	\$196,527,300	\$20,607,200	MCAO
WALKER	CITY	\$988,386,000	\$594,707,300	MMAO (4)
WYOMING	CITY	\$1,918,566,550	\$931,464,900	MMAO (4)

Revised 9/26/2013 Page 41 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ALLOUEZ	TWP	\$56,266,380	\$3,120,381	MCAO
EAGLE HARBOR	TWP	\$65,924,329	\$1,930,072	MCAO
GRANT	TWP	\$73,589,091	\$21,934,330	MCAO
HOUGHTON	TWP	\$15,939,537	\$728,601	MCAO
SHERMAN	TWP	\$6,855,509	\$168,134	MCAO

Revised 9/26/2013 Page 42 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

Lake County				
UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
CHASE	TWP	\$35,179,400	\$4,857,600	MCAO
CHERRY VALLEY	TWP	\$17,401,700	\$493,200	MCAO
DOVER	TWP	\$20,638,700	\$392,300	MCAO
EDEN	TWP	\$24,818,400	\$2,365,300	MCAO
ELK	TWP	\$89,459,233	\$2,758,600	MCAO
ELLSWORTH	TWP	\$30,004,200	\$1,573,100	MCAO
LAKE	TWP	\$118,978,200	\$4,075,200	MCAO
NEWKIRK	TWP	\$30,241,200	\$2,914,400	MCAO
PEACOCK	TWP	\$37,573,250	\$2,433,400	MCAO
PINORA	TWP	\$24,197,500	\$2,206,900	MCAO
PLEASANT PLAINS	TWP	\$64,704,300	\$13,089,700	MCAO
SAUBLE	TWP	\$33,503,400	\$1,666,300	MCAO
SWEETWATER	TWP	\$21,915,300	\$4,679,500	MCAO
WEBBER	TWP	\$110,536,700	\$76,832,100	MCAO
YATES	TWP	\$39,260,200	\$1,937,500	MCAO

Revised 9/26/2013 Page 43 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

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UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ALMONT	TWP	\$223,781,200	\$34,471,100	MCAO
ARCADIA	TWP	\$100,792,100	\$4,901,200	MCAO
ATTICA	TWP	\$147,338,800	\$12,219,300	MCAO
BROWN CITY	CITY	\$103,789	\$53,387	MCAO
BURLINGTON	TWP	\$56,796,400	\$11,118,100	MCAO
BURNSIDE	TWP	\$95,559,410	\$9,075,700	MCAO
DEERFIELD	TWP	\$142,699,400	\$11,819,750	MCAO
DRYDEN	TWP	\$187,292,867	\$11,305,900	MCAO
ELBA	TWP	\$202,860,300	\$18,148,800	MCAO
GOODLAND	TWP	\$66,759,400	\$3,696,500	MCAO
HADLEY	TWP	\$195,774,321	\$8,083,968	MCAO
IMLAY	TWP	\$102,998,899	\$18,429,100	MCAO
IMLAY CITY	CITY	\$118,287,209	\$98,573,211	MAAO (3)
LAPEER	TWP	\$152,084,400	\$21,555,500	MCAO
LAPEER	CITY	\$237,445,000	\$185,643,700	MAAO (3)
MARATHON	TWP	\$108,065,400	\$8,943,400	MCAO
MAYFIELD	TWP	\$197,569,600	\$41,906,700	MCAO
METAMORA	TWP	\$224,445,145	\$27,922,024	MCAO
NORTH BRANCH	TWP	\$114,972,312	\$17,988,794	MCAO
OREGON	TWP	\$170,785,700	\$6,921,400	MCAO
RICH	TWP	\$58,764,900	\$6,673,600	MCAO

Revised 9/26/2013 Page 44 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### Leelanau County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
BINGHAM	TWP	\$220,301,800	\$230,052,800	MAAO (3)
CENTERVILLE	TWP	\$128,799,300	\$5,698,400	MCAO
CLEVELAND	TWP	\$150,475,100	\$5,530,000	MCAO
ELMWOOD	TWP	\$315,774,200	\$44,936,600	MCAO
EMPIRE	TWP	\$253,100,000	\$19,698,500	MCAO
GLEN ARBOR	TWP	\$552,441,645	\$34,988,345	MAAO (3)
KASSON	TWP	\$120,786,700	\$11,262,200	MCAO
LEELANAU	TWP	\$508,395,250	\$28,213,490	MAAO (3)
LELAND	TWP	\$573,458,965	\$23,841,500	MAAO (3)
SOLON	TWP	\$111,757,200	\$7,485,300	MCAO
SUTTONS BAY	TWP	\$263,647,354	\$29,586,940	MCAO
TRAVERSE CITY	CITY	\$27,347,800	\$9,616,700	MMAO (4)

Revised 9/26/2013 Page 45 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### Lenawee County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ADRIAN	TWP	\$223,499,100	\$30,406,200	MCAO
ADRIAN	CITY	\$379,632,156	\$216,096,900	MAAO (3)
BLISSFIELD	TWP	\$133,909,000	\$41,644,900	MCAO
CAMBRIDGE	TWP	\$371,198,100	\$92,128,400	MAAO (3)
CLINTON	TWP	\$120,073,300	\$30,812,100	MCAO
DEERFIELD	TWP	\$71,843,200	\$3,511,900	MCAO
DOVER	TWP	\$73,623,100	\$3,530,500	MCAO
FAIRFIELD	TWP	\$80,006,800	\$6,868,900	MCAO
FRANKLIN	TWP	\$164,372,200	\$12,682,900	MCAO
HUDSON	TWP	\$78,941,700	\$4,818,000	MCAO
HUDSON	CITY	\$48,267,200	\$29,612,600	MCAO
MACON	TWP	\$88,687,500	\$8,175,800	MCAO
MADISON	TWP	\$223,774,600	\$88,157,000	MCAO
MEDINA	TWP	\$68,454,700	\$3,428,100	MCAO
MORENCI	CITY	\$38,095,200	\$11,576,400	MCAO
OGDEN	TWP	\$86,957,400	\$1,577,700	MCAO
PALMYRA	TWP	\$102,297,900	\$12,748,100	MCAO
RAISIN	TWP	\$248,619,950	\$57,276,600	MCAO
RIDGEWAY	TWP	\$73,517,700	\$10,669,100	MCAO
RIGA	TWP	\$122,652,300	\$35,176,800	MCAO
ROLLIN	TWP	\$206,348,700	\$9,089,700	MCAO
ROME	TWP	\$81,653,100	\$2,546,400	MCAO
SENECA	TWP	\$70,808,400	\$2,300,600	MCAO
TECUMSEH	CITY	\$236,766,400	\$85,936,600	MCAO
TECUMSEH	TWP	\$75,631,200	\$8,954,100	MCAO
WOODSTOCK	TWP	\$206,121,600	\$23,592,600	MCAO

Revised 9/26/2013 Page 46 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### Livingston County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
BRIGHTON	CITY	\$405,539,827	\$218,283,646	MAAO (3)
BRIGHTON	TWP	\$971,162,150	\$196,162,450	MAAO (3)
СОНОСТАН	TWP	\$114,276,750	\$10,802,950	MCAO
CONWAY	TWP	\$116,650,660	\$5,451,720	MCAO
DEERFIELD	TWP	\$180,433,534	\$10,403,930	MCAO
GENOA	TWP	\$1,057,049,096	\$260,023,940	MAAO (3)
GREEN OAK	TWP	\$888,560,300	\$198,333,300	MAAO (3)
HAMBURG	TWP	\$961,229,196	\$54,139,598	MAAO (3)
HANDY	TWP	\$263,822,220	\$145,579,920	MAAO (3)
HARTLAND	TWP	\$641,114,800	\$148,275,400	MAAO (3)
HOWELL	TWP	\$319,328,700	\$148,469,400	MAAO (3)
HOWELL	CITY	\$312,435,250	\$168,961,700	MAAO (3)
IOSCO	TWP	\$140,156,345	\$15,567,657	MCAO
MARION	TWP	\$399,421,670	\$26,624,200	MCAO
OCEOLA	TWP	\$461,224,200	\$45,699,500	MAAO (3)
PUTNAM	TWP	\$332,571,250	\$32,154,020	MCAO
TYRONE	TWP	\$427,757,300	\$56,987,600	MCAO
UNADILLA	TWP	\$109,271,250	\$6,063,340	MCAO

Revised 9/26/2013 Page 47 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

Luce County				
UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
COLUMBUS	TWP	\$15,640,080	\$274,780	MCAO
LAKEFIELD	TWP	\$66,179,150	\$2,950,250	MCAO
MC MILLAN	TWP	\$108,097,980	\$20,664,330	MCAO
PENTLAND	TWP	\$50,290,971	\$12,580,524	MCAO

Revised 9/26/2013 Page 48 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### Mackinac County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
BOIS BLANC	TWP	\$44,872,050	\$832,050	MCAO
BREVORT	TWP	\$36,095,835	\$5,031,560	MCAO
CLARK	TWP	\$234,825,011	\$32,649,605	MCAO
GARFIELD	TWP	\$101,975,277	\$21,097,820	MCAO
HENDRICKS	TWP	\$10,920,961	\$3,572,127	MCAO
HUDSON	TWP	\$18,297,583	\$5,589,879	MCAO
MACKINAC ISLAND	CITY	\$274,752,835	\$136,278,585	MAAO (3)
MARQUETTE	TWP	\$44,335,911	\$1,413,940	MCAO
MORAN	TWP	\$120,465,937	\$46,131,421	MCAO
NEWTON	TWP	\$58,991,381	\$21,295,681	MCAO
PORTAGE	TWP	\$92,575,100	\$7,625,100	MCAO
SAINT IGNACE	TWP	\$46,277,154	\$18,137,854	MCAO
SAINT IGNACE	CITY	\$92,183,712	\$40,666,312	MCAO

Revised 9/26/2013 Page 49 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ARMADA	TWP	\$245,527,082	\$74,588,261	MCAO
BRUCE	TWP	\$436,103,586	\$162,849,260	MAAO (3)
CENTER LINE	CITY	\$153,532,781	\$94,205,740	MAAO (3)
CHESTERFIELD	TWP	\$1,473,565,663	\$454,433,379	MMAO (4)
CLINTON	TWP	\$2,647,354,400	\$902,884,400	MMAO (4)
EASTPOINTE	CITY	\$431,302,661	\$111,504,750	MAAO (3)
FRASER	CITY	\$432,266,477	\$228,545,785	MAAO (3)
GROSSE PTE. SHORE	CITY	\$10,131,710	\$100,180	MCAO
HARRISON	TWP	\$847,790,333	\$139,965,830	MAAO (3)
LENOX	TWP	\$293,597,780	\$117,684,764	MAAO (3)
MACOMB	TWP	\$2,968,632,356	\$363,172,268	MMAO (4)
MEMPHIS	CITY	\$16,344,100	\$3,369,070	MCAO
MOUNT CLEMENS	CITY	\$356,565,101	\$178,126,233	MAAO (3)
NEW BALTIMORE	CITY	\$345,743,466	\$54,449,480	MCAO
RAY	TWP	\$197,530,375	\$30,927,772	MCAO
RICHMOND	CITY	\$159,850,900	\$48,307,100	MCAO
RICHMOND	TWP	\$155,638,091	\$19,851,211	MCAO
ROSEVILLE	CITY	\$861,213,155	\$393,282,122	MMAO (4)
SHELBY	TWP	\$2,990,645,350	\$734,528,550	MMAO (4)
ST. CLAIR SHORES	CITY	\$1,374,846,750	\$264,495,100	MAAO (3)
STERLING HEIGHTS	CITY	\$4,054,438,922	\$1,707,097,150	MMAO (4)
UTICA	CITY	\$184,887,113	\$117,404,461	MAAO (3)
WARREN	CITY	\$3,256,946,387	\$1,851,853,814	MMAO (4)
WASHINGTON	TWP	\$1,193,829,780	\$216,114,880	MAAO (3)

Revised 9/26/2013 Page 50 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### Manistee County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ARCADIA	TWP	\$109,833,500	\$7,105,400	MCAO
BEAR LAKE	TWP	\$93,915,750	\$18,669,700	MCAO
BROWN	TWP	\$30,923,500	\$3,547,300	MCAO
CLEON	TWP	\$34,800,100	\$6,954,600	MCAO
DICKSON	TWP	\$43,961,100	\$10,961,900	MCAO
FILER	TWP	\$195,030,700	\$97,608,300	MAAO (3)
MANISTEE	CITY	\$156,720,500	\$30,014,500	MCAO
MANISTEE	CITY	\$208,595,400	\$61,706,200	MCAO
MAPLE GROVE	TWP	\$46,344,800	\$5,981,400	MCAO
MARILLA	TWP	\$21,154,100	\$1,503,600	MCAO
NORMAN	TWP	\$62,888,600	\$8,483,400	MCAO
ONEKAMA	TWP	\$196,547,600	\$8,421,400	MCAO
PLEASANTON	TWP	\$60,321,500	\$5,959,000	MCAO
SPRINGDALE	TWP	\$44,123,500	\$4,546,900	MCAO
STRONACH	TWP	\$54,156,600	\$28,120,900	MCAO

Revised 9/26/2013 Page 51 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### Marquette County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
CHAMPION	TWP	\$23,322,200	\$5,931,100	MCAO
CHOCOLAY	TWP	\$269,266,930	\$21,372,430	MCAO
ELY	TWP	\$77,066,700	\$4,946,600	MCAO
EWING	TWP	\$11,820,700	\$748,300	MCAO
FORSYTH	TWP	\$214,535,050	\$58,897,000	MCAO
HUMBOLDT	TWP	\$41,640,550	\$7,059,950	MCAO
ISHPEMING	CITY	\$111,178,300	\$31,303,800	MCAO
ISHPEMING	TWP	\$133,211,650	\$13,645,150	MCAO
MARQUETTE	TWP	\$274,078,400	\$111,919,300	MAAO (3)
MARQUETTE	CITY	\$815,851,500	\$379,409,700	MAAO (3)
MICHIGAMME	TWP	\$77,340,550	\$18,769,550	MCAO
NEGAUNEE	TWP	\$170,894,800	\$48,210,600	MCAO
NEGAUNEE	CITY	\$107,056,155	\$21,571,130	MCAO
POWELL	TWP	\$127,178,500	\$2,264,950	MCAO
REPUBLIC	TWP	\$90,890,204	\$4,718,550	MCAO
RICHMOND	TWP	\$25,073,100	\$2,864,350	MCAO
SANDS	TWP	\$88,465,494	\$8,195,894	MCAO
SKANDIA	TWP	\$31,494,650	\$1,878,500	MCAO
TILDEN	TWP	\$54,021,200	\$4,260,200	MCAO
TURIN	TWP	\$9,225,350	\$300,300	MCAO
WELLS	TWP	\$39,412,100	\$10,375,350	MCAO
WEST BRANCH	TWP	\$37,127,300	\$2,159,200	MCAO

Revised 9/26/2013 Page 52 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
AMBER	TWP	\$107,691,900	\$46,979,500	MCAO
BRANCH	TWP	\$60,289,500	\$5,046,000	MCAO
CUSTER	TWP	\$44,719,400	\$2,667,800	MCAO
EDEN	TWP	\$38,544,700	\$891,200	MCAO
FREESOIL	TWP	\$39,841,800	\$1,382,400	MCAO
GRANT	TWP	\$71,890,600	\$6,570,300	MCAO
HAMLIN	TWP	\$227,719,900	\$16,403,100	MCAO
LOGAN	TWP	\$31,212,100	\$614,500	MCAO
LUDINGTON	CITY	\$292,294,100	\$106,020,600	MAAO (3)
MEADE	TWP	\$18,202,100	\$174,700	MCAO
PERE MARQUETTE	TWP	\$450,943,600	\$313,354,800	MAAO (3)
RIVERTON	TWP	\$144,685,600	\$91,885,300	MAAO (3)
SCOTTVILLE	CITY	\$21,552,400	\$8,120,400	MCAO
SHERIDAN	TWP	\$61,944,100	\$584,800	MCAO
SHERMAN	TWP	\$42,297,600	\$3,394,100	MCAO
SUMMIT	TWP	\$211,688,900	\$101,446,700	MAAO (3)
VICTORY	TWP	\$60,628,000	\$5,746,300	MCAO

Revised 9/26/2013 Page 53 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### Mecosta County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
AETNA	TWP	\$50,176,700	\$4,706,416	MCAO
AUSTIN	TWP	\$61,908,600	\$18,083,741	MCAO
BIG RAPIDS	TWP	\$144,593,700	\$52,597,308	MCAO
BIG RAPIDS	CITY	\$166,742,500	\$108,629,334	MAAO (3)
CHIPPEWA	TWP	\$65,492,600	\$2,700,412	MCAO
COLFAX	TWP	\$65,173,300	\$4,813,619	MCAO
DEERFIELD	TWP	\$44,303,900	\$1,644,768	MCAO
FORK	TWP	\$49,917,800	\$5,431,900	MCAO
GRANT	TWP	\$29,007,800	\$2,242,173	MCAO
GREEN	TWP	\$81,145,600	\$11,355,489	MCAO
HINTON	TWP	\$44,821,800	\$9,255,799	MCAO
MARTINY	TWP	\$81,849,800	\$4,570,755	MCAO
MECOSTA	TWP	\$97,991,960	\$62,780,045	MCAO
MILLBROOK	TWP	\$44,733,000	\$5,585,600	MCAO
MORTON	TWP	\$284,088,900	\$25,781,164	MCAO
SHERIDAN	TWP	\$45,177,000	\$2,029,407	MCAO
WHEATLAND	TWP	\$51,700,600	\$14,111,300	MCAO

Revised 9/26/2013 Page 54 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### Menominee County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
CEDARVILLE	TWP	\$33,401,350	\$1,282,250	MCAO
DAGGETT	TWP	\$29,615,726	\$1,650,826	MCAO
FAITHORN	TWP	\$21,488,988	\$631,988	MCAO
GOURLEY	TWP	\$19,567,907	\$391,707	MCAO
HARRIS	TWP	\$67,529,135	\$4,569,405	MCAO
HOLMES	TWP	\$46,606,333	\$12,517,420	MCAO
INGALLSTON	TWP	\$66,070,870	\$2,157,470	MCAO
LAKE	TWP	\$48,375,966	\$2,114,466	MCAO
MELLEN	TWP	\$48,545,161	\$7,747,861	MCAO
MENOMINEE	TWP	\$150,334,614	\$13,735,214	MCAO
MENOMINEE	CITY	\$224,000,198	\$90,195,277	MAAO (3)
MEYER	TWP	\$40,906,467	\$7,332,124	MCAO
NADEAU	TWP	\$57,179,264	\$4,575,964	MCAO
SPALDING	TWP	\$64,533,194	\$5,842,094	MCAO
STEPHENSON	TWP	\$30,704,371	\$1,748,671	MCAO
STEPHENSON	CITY	\$17,271,773	\$4,496,473	MCAO

Revised 9/26/2013 Page 55 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
COLEMAN	CITY	\$19,520,400	\$6,085,500	MCAO
EDENVILLE	TWP	\$96,306,250	\$5,283,300	MCAO
GENEVA	TWP	\$36,677,900	\$2,309,400	MCAO
GREENDALE	TWP	\$45,674,400	\$5,012,300	MCAO
HOMER	TWP	\$124,983,572	\$10,924,572	MCAO
HOPE	TWP	\$50,583,850	\$3,093,500	MCAO
INGERSOLL	TWP	\$98,045,892	\$9,470,192	MCAO
JASPER	TWP	\$47,494,534	\$4,262,234	MCAO
JEROME	TWP	\$162,379,950	\$16,745,050	MCAO
LARKIN	TWP	\$276,844,249	\$20,969,549	MCAO
LEE	TWP	\$93,925,800	\$7,320,600	MCAO
LINCOLN	TWP	\$82,498,200	\$16,506,300	MCAO
MIDLAND	CITY	\$2,359,213,000	\$1,579,838,472	MMAO (4)
MIDLAND	TWP	\$80,386,900	\$28,179,800	MCAO
MILLS	TWP	\$55,114,250	\$2,112,150	MCAO
MOUNT HALEY	TWP	\$56,277,550	\$1,626,850	MCAO
PORTER	TWP	\$48,341,650	\$4,386,150	MCAO
WARREN	TWP	\$71,386,150	\$22,708,578	MCAO

Revised 9/26/2013 Page 56 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### Missaukee County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
AETNA	TWP	\$33,351,719	\$2,329,419	MCAO
BLOOMFIELD	TWP	\$17,167,900	\$987,400	MCAO
BUTTERFIELD	TWP	\$24,535,000	\$3,547,100	MCAO
CALDWELL	TWP	\$46,401,400	\$3,241,100	MCAO
CLAM UNION	TWP	\$42,807,500	\$4,559,600	MCAO
ENTERPRISE	TWP	\$19,764,200	\$4,861,800	MCAO
FOREST	TWP	\$35,041,570	\$7,090,770	MCAO
HOLLAND	TWP	\$14,067,100	\$2,767,700	MCAO
LAKE	TWP	\$146,560,900	\$16,392,200	MCAO
LAKE CITY	CITY	\$31,103,800	\$9,774,800	MCAO
MCBAIN	CITY	\$23,205,500	\$18,580,800	MCAO
NORWICH	TWP	\$34,307,200	\$7,563,800	MCAO
PIONEER	TWP	\$16,166,700	\$992,800	MCAO
REEDER	TWP	\$42,685,400	\$3,691,100	MCAO
RICHLAND	TWP	\$94,617,000	\$39,813,200	MCAO
RIVERSIDE	TWP	\$48,862,500	\$5,502,300	MCAO
WEST BRANCH	TWP	\$22,048,000	\$737,500	MCAO

Revised 9/26/2013 Page 57 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ASH	TWP	\$284,206,827	\$86,710,798	MCAO
BEDFORD	TWP	\$1,003,564,257	\$169,373,924	MAAO (3)
BERLIN	TWP	\$263,461,708	\$50,839,604	MCAO
DUNDEE	TWP	\$315,472,779	\$229,684,381	MAAO (3)
ERIE	TWP	\$135,926,600	\$27,465,200	MCAO
EXETER	TWP	\$145,363,250	\$16,451,650	MCAO
FRENCHTOWN	TWP	\$1,177,736,900	\$797,955,100	MMAO (4)
IDA	TWP	\$183,290,480	\$13,395,730	MCAO
LASALLE	TWP	\$182,312,301	\$14,734,705	MCAO
LONDON	TWP	\$109,285,235	\$9,893,065	MCAO
LUNA PIER	CITY	\$76,966,994	\$87,690,524	MCAO
MILAN	CITY	\$79,621,830	\$44,918,930	MCAO
MILAN	TWP	\$79,796,275	\$7,278,685	MCAO
MONROE	TWP	\$412,110,090	\$145,226,878	MAAO (3)
MONROE	CITY	\$936,160,570	\$659,013,926	MMAO (4)
PETERSBURG	CITY	\$18,953,600	\$2,487,200	MCAO
RAISINVILLE	TWP	\$209,330,596	\$16,192,889	MCAO
SUMMERFIELD	TWP	\$146,665,815	\$14,689,332	MCAO
WHITEFORD	TWP	\$226,147,438	\$46,264,322	MCAO

Revised 9/26/2013 Page 58 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### Montcalm County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
BELVIDERE	TWP	\$109,012,900	\$30,074,100	MCAO
BLOOMER	TWP	\$55,418,000	\$5,406,700	MCAO
BUSHNELL	TWP	\$51,158,700	\$3,221,400	MCAO
CARSON CITY	CITY	\$143,063,300	\$128,736,500	MAAO (3)
CATO	TWP	\$92,155,500	\$17,505,000	MCAO
CRYSTAL	TWP	\$105,678,500	\$7,226,700	MCAO
DAY	TWP	\$45,363,800	\$3,405,500	MCAO
DOUGLASS	TWP	\$88,993,800	\$2,615,900	MCAO
EUREKA	TWP	\$134,741,700	\$24,319,000	MCAO
EVERGREEN	TWP	\$82,958,600	\$7,090,600	MCAO
FAIRPLAINS	TWP	\$57,877,800	\$3,961,100	MCAO
FERRIS	TWP	\$44,970,800	\$3,149,100	MCAO
GREENVILLE	CITY	\$236,317,200	\$165,403,400	MAAO (3)
HOME	TWP	\$74,651,300	\$19,319,700	MCAO
MAPLE VALLEY	TWP	\$76,863,100	\$3,241,500	MCAO
MONTCALM	TWP	\$106,643,000	\$11,544,200	MCAO
PIERSON	TWP	\$137,872,100	\$9,727,900	MCAO
PINE	TWP	\$71,594,800	\$2,629,800	MCAO
REYNOLDS	TWP	\$125,443,200	\$29,605,600	MCAO
RICHLAND	TWP	\$76,353,000	\$6,859,500	MCAO
SIDNEY	TWP	\$79,589,000	\$5,146,700	MCAO
STANTON	CITY	\$24,739,300	\$11,682,200	MCAO
WINFIELD	TWP	\$90,245,499	\$5,759,000	MCAO

Revised 9/26/2013 Page 59 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ALBERT	TWP	\$186,221,675	\$34,332,850	MCAO
AVERY	TWP	\$35,626,900	\$4,286,500	MCAO
BRILEY	TWP	\$80,301,800	\$16,481,200	MCAO
HILLMAN	TWP	\$98,578,074	\$21,075,421	MCAO
LOUD	TWP	\$24,106,865	\$6,393,690	MCAO
MONTMORENCY	TWP	\$100,483,755	\$4,187,579	MCAO
RUST	TWP	\$47,142,500	\$8,514,800	MCAO
VIENNA	TWP	\$46,771,700	\$10,420,900	MCAO

Revised 9/26/2013 Page 60 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### Muskegon County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
BLUE LAKE	TWP	\$71,800,800	\$3,425,700	MCAO
CASNOVIA	TWP	\$84,112,600	\$6,896,800	MCAO
CEDAR CREEK	TWP	\$72,780,750	\$7,286,200	MCAO
DALTON	TWP	\$221,722,550	\$38,709,800	MCAO
EGELSTON	TWP	\$181,384,500	\$61,225,200	MCAO
FRUITLAND	TWP	\$286,294,600	\$20,658,200	MCAO
FRUITPORT	TWP	\$481,730,800	\$154,436,000	MAAO (3)
HOLTON	TWP	\$60,413,600	\$7,455,600	MCAO
LAKETON	TWP	\$231,528,100	\$11,069,600	MCAO
MONTAGUE	CITY	\$89,419,900	\$36,753,700	MCAO
MONTAGUE	TWP	\$60,751,500	\$15,331,200	MCAO
MOORLAND	TWP	\$47,273,900	\$4,923,100	MCAO
MUSKEGON	TWP	\$361,103,700	\$161,021,100	MAAO (3)
MUSKEGON	CITY	\$617,064,770	\$310,498,200	MAAO (3)
MUSKEGON HEIGHTS	CITY	\$118,213,500	\$57,664,800	MCAO
NORTH MUSKEGON	CITY	\$149,299,400	\$21,948,400	MCAO
NORTON SHORES	CITY	\$876,982,100	\$321,814,300	MAAO (3)
RAVENNA	TWP	\$96,299,600	\$18,668,800	MCAO
ROOSEVELT PARK	CITY	\$105,138,650	\$53,056,400	MCAO
SULLIVAN	TWP	\$61,155,100	\$4,156,200	MCAO
WHITE RIVER	TWP	\$135,527,900	\$9,779,000	MCAO
WHITEHALL	TWP	\$67,804,900	\$25,410,200	MCAO
WHITEHALL	CITY	\$132,451,400	\$94,394,500	MAAO (3)

Revised 9/26/2013 Page 61 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### Newaygo County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ASHLAND	TWP	\$84,953,700	\$7,836,700	MCAO
BARTON	TWP	\$27,666,300	\$1,147,700	MCAO
BEAVER	TWP	\$22,970,800	\$1,064,300	MCAO
BIG PRAIRIE	TWP	\$61,079,300	\$14,187,300	MCAO
BRIDGETON	TWP	\$53,666,000	\$9,752,700	MCAO
BROOKS	TWP	\$149,688,800	\$10,656,900	MCAO
CROTON	TWP	\$134,425,300	\$13,991,300	MCAO
DAYTON	TWP	\$78,486,600	\$5,162,300	MCAO
DENVER	TWP	\$46,203,450	\$4,762,300	MCAO
ENSLEY	TWP	\$84,198,600	\$5,677,800	MCAO
EVERETT	TWP	\$45,355,600	\$7,211,500	MCAO
FREMONT	CITY	\$170,026,400	\$123,400,900	MAAO (3)
GARFIELD	TWP	\$100,672,800	\$12,808,300	MCAO
GOODWELL	TWP	\$31,914,500	\$10,054,200	MCAO
GRANT	TWP	\$84,177,900	\$3,558,000	MCAO
GRANT	CITY	\$17,313,900	\$8,112,100	MCAO
HOME	TWP	\$19,047,100	\$367,500	MCAO
LILLEY	TWP	\$42,335,400	\$1,502,100	MCAO
LINCOLN	TWP	\$43,914,100	\$1,485,500	MCAO
MERRILL	TWP	\$26,959,800	\$1,569,500	MCAO
MONROE	TWP	\$17,327,500	\$510,800	MCAO
NEWAYGO	CITY	\$59,660,500	\$43,467,300	MCAO
NORWICH	TWP	\$20,343,500	\$938,300	MCAO
SHERIDAN	TWP	\$98,898,015	\$7,227,015	MCAO
SHERMAN CHARTER	TWP	\$83,052,800	\$3,923,700	MCAO
TROY	TWP	\$11,810,100	\$310,600	MCAO
WHITE CLOUD	CITY	\$17,924,200	\$7,893,400	MCAO
WILCOX	TWP	\$26,629,700	\$1,993,300	MCAO

Revised 9/26/2013 Page 62 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### **Oakland County**

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ADDISON	TWP	\$309,059,235	\$24,508,150	MCAO
AUBURN HILLS	CITY	\$1,637,404,980	\$1,453,327,930	MMAO (4)
BERKLEY	CITY	\$473,399,655	\$68,745,340	MAAO (3)
BIRMINGHAM	CITY	\$1,992,640,260	\$399,950,980	MMAO (4)
BLOOMFIELD	TWP	\$3,399,266,390	\$353,254,250	MMAO (4)
BLOOMFIELD HILLS	CITY	\$772,457,470	\$146,827,730	MAAO (3)
BRANDON	TWP	\$456,572,970	\$53,169,480	MAAO (3)
CLAWSON	CITY	\$317,164,710	\$84,246,010	MCAO
COMMERCE	TWP	\$1,779,915,160	\$376,423,120	MAAO (3)
FARMINGTON	CITY	\$305,629,390	\$101,583,430	MAAO (3)
FARMINGTON HILLS	CITY	\$3,084,995,820	\$1,034,988,450	MMAO (4)
FENTON	CITY	\$190,700	\$2,200	MAAO (3)
FERNDALE	CITY	\$516,729,920	\$169,542,490	MAAO (3)
GROVELAND	TWP	\$200,712,070	\$37,265,940	MCAO
HAZEL PARK	CITY	\$171,634,740	\$60,596,210	MCAO
HIGHLAND	TWP	\$684,335,150	\$104,259,600	MAAO (3)
HOLLY	TWP	\$271,429,560	\$55,281,650	MCAO
HUNTINGTON WOODS	CITY	\$321,494,850	\$9,952,210	MCAO
INDEPENDENCE	TWP	\$1,434,068,330	\$269,805,500	MAAO (3)
KEEGO HARBOR	CITY	\$82,825,960	\$19,569,110	MCAO
LAKE ANGELUS	CITY	\$73,715,680	\$661,970	MCAO
LATHRUP VILLIAGE	CITY	\$117,761,950	\$24,942,850	MCAO
LYON	TWP	\$845,074,160	\$262,754,710	MAAO (3)
MADISON HEIGHTS	CITY	\$773,730,980	\$471,000,920	MMAO (4)
MILFORD	TWP	\$822,488,080	\$249,807,630	MAAO (3)
NORTHVILLE	CITY	\$149,179,430	\$6,157,820	MCAO
NOVI	TWP	\$7,712,240	\$197,610	MCAO
NOVI	CITY	\$3,099,733,610	\$1,123,301,740	MMAO (4)
OAK PARK	CITY	\$433,068,140	\$151,595,390	MAAO (3)
OAKLAND	TWP	\$1,110,221,490	\$60,405,250	MAAO (3)
ORCHARD LAKE	CITY	\$336,913,350	\$15,208,570	MCAO
ORION	TWP	\$1,419,282,610	\$343,835,430	MAAO (3)
OXFORD	TWP	\$750,506,240	\$174,963,050	MAAO (3)
PLEASANT RIDGE	CITY	\$144,407,890	\$9,583,470	MCAO
PONTIAC	CITY	\$716,431,360	\$446,548,770	MMAO (4)
ROCHESTER	CITY	\$667,075,410	\$184,745,110	MAAO (3)
ROCHESTER HILLS	CITY	\$3,080,117,630	\$734,757,570	MMAO (4)
ROSE	TWP	\$232,393,560	\$26,897,920	MCAO
ROYAL OAK	CITY	\$2,320,467,120	\$583,175,960	MMAO (4)
ROYAL OAK	TWP	\$35,147,300	\$25,451,130	MCAO
SOUTH LYON	CITY	\$316,118,150	\$54,638,220	MCAO

Revised 9/26/2013 Page 63 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

Oakland	County
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UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
SOUTHFIELD	TWP	\$981,187,490	\$103,202,510	MAAO (3)
SOUTHFIELD	CITY	\$2,598,323,880	\$1,730,598,830	MMAO (4)
SPRINGFIELD	TWP	\$582,369,900	\$99,970,300	MAAO (3)
SYLVAN LAKE	CITY	\$84,743,100	\$14,017,980	MCAO
TROY	CITY	\$4,491,432,340	\$1,662,403,470	MMAO (4)
VIL OF CLARKSTON	CITY	\$37,998,790	\$8,435,410	MCAO
WALLED LAKE	CITY	\$181,781,440	\$70,235,930	MCAO
WATERFORD	TWP	\$1,975,795,165	\$509,222,340	MMAO (4)
WEST BLOOMFIELD	TWP	\$3,201,385,590	\$384,664,210	MMAO (4)
WHITE LAKE	TWP	\$976,537,280	\$143,445,600	MAAO (3)
WIXOM	CITY	\$654,895,140	\$415,322,350	MMAO (4)

Revised 9/26/2013 Page 64 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
BENONA	TWP	\$210,885,665	\$4,249,300	MCAO
CLAYBANKS	TWP	\$84,419,623	\$1,844,223	MCAO
COLFAX	TWP	\$45,799,200	\$17,526,200	MCAO
CRYSTAL	TWP	\$30,366,217	\$1,182,517	MCAO
ELBRIDGE	TWP	\$38,766,800	\$1,786,400	MCAO
FERRY	TWP	\$35,029,300	\$2,108,100	MCAO
GOLDEN	TWP	\$233,930,475	\$21,034,525	MCAO
GRANT	TWP	\$84,557,003	\$19,977,203	MCAO
GREENWOOD	TWP	\$32,223,000	\$2,193,300	MCAO
HART	CITY	\$57,020,119	\$37,619,785	MCAO
HART	TWP	\$111,287,300	\$43,759,000	MCAO
LEAVITT	TWP	\$31,506,200	\$1,914,300	MCAO
NEWFIELD	TWP	\$71,831,000	\$6,304,400	MCAO
OTTO	TWP	\$22,847,600	\$836,300	MCAO
PENTWATER	TWP	\$272,822,100	\$18,774,600	MCAO
SHELBY	TWP	\$106,189,878	\$34,751,778	MCAO
WEARE	TWP	\$50,771,500	\$4,287,500	MCAO

Revised 9/26/2013 Page 65 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### **Ogemaw County**

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
CHURCHILL	TWP	\$76,532,866	\$5,077,723	MCAO
CUMMING	TWP	\$33,718,794	\$13,899,694	MCAO
EDWARDS	TWP	\$57,046,300	\$2,256,100	MCAO
FOSTER	TWP	\$54,556,600	\$5,981,450	MCAO
GOODAR	TWP	\$27,091,400	\$917,100	MCAO
HILL	TWP	\$114,667,500	\$6,150,850	MCAO
HORTON	TWP	\$38,283,132	\$7,048,155	MCAO
KLACKING	TWP	\$31,056,448	\$2,969,648	MCAO
LOGAN	TWP	\$43,229,841	\$10,467,035	MCAO
MILLS	TWP	\$107,026,000	\$8,726,200	MCAO
OGEMAW	TWP	\$55,212,225	\$11,557,000	MCAO
RICHLAND	TWP	\$44,683,500	\$3,565,900	MCAO
ROSE	TWP	\$54,736,050	\$4,967,050	MCAO
ROSE CITY	CITY	\$15,543,024	\$10,642,600	MCAO
WEST BRANCH	TWP	\$130,750,400	\$59,126,450	MCAO
WEST BRANCH	CITY	\$73,783,005	\$46,353,405	MCAO

Revised 9/26/2013 Page 66 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### **Ontonagon County**

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
BERGLAND	TWP	\$40,175,250	\$4,546,750	MCAO
BOHEMIA	TWP	\$13,248,199	\$321,800	MCAO
CARP LAKE	TWP	\$39,515,900	\$12,082,650	MCAO
GREENLAND	TWP	\$23,632,100	\$2,968,100	MCAO
HAIGHT	TWP	\$21,122,500	\$4,783,400	MCAO
INTERIOR	TWP	\$13,999,212	\$1,561,372	MCAO
MATCHWOOD	TWP	\$12,452,049	\$1,247,774	MCAO
MCMILLAN	TWP	\$18,714,700	\$2,519,650	MCAO
ONTONAGON	TWP	\$89,665,750	\$13,194,500	MCAO
ROCKLAND	TWP	\$26,579,600	\$18,879,150	MCAO
STANNARD	TWP	\$27,006,000	\$3,756,850	MCAO

Revised 9/26/2013 Page 67 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### Osceola County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
BURDELL	TWP	\$38,381,000	\$2,756,800	MCAO
CEDAR	TWP	\$28,938,700	\$1,014,200	MCAO
EVART	CITY	\$42,189,400	\$27,228,200	MCAO
EVART	TWP	\$56,282,100	\$4,191,300	MCAO
HARTWICK	TWP	\$29,595,900	\$735,200	MCAO
HERSEY	TWP	\$83,791,300	\$38,892,000	MCAO
HIGHLAND	TWP	\$48,955,000	\$9,309,650	MCAO
LEROY	TWP	\$38,732,200	\$6,929,900	MCAO
LINCOLN	TWP	\$51,693,500	\$16,721,400	MCAO
MARION	TWP	\$45,531,700	\$9,604,100	MCAO
MIDDLE BRANCH	TWP	\$31,500,400	\$1,346,800	MCAO
ORIENT	TWP	\$37,391,700	\$3,624,000	MCAO
OSCEOLA	TWP	\$35,830,700	\$4,742,700	MCAO
REED CITY	CITY	\$48,079,000	\$36,724,800	MCAO
RICHMOND	TWP	\$51,820,900	\$15,224,500	MCAO
ROSE LAKE	TWP	\$57,865,100	\$2,165,600	MCAO
SHERMAN	TWP	\$40,687,500	\$5,606,200	MCAO
SYLVAN	TWP	\$41,126,300	\$4,155,700	MCAO

Revised 9/26/2013 Page 68 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
BIG CREEK	TWP	\$116,181,800	\$24,990,100	MCAO
CLINTON	TWP	\$54,475,600	\$7,211,500	MCAO
COMINS	TWP	\$74,652,500	\$10,419,100	MCAO
ELMER	TWP	\$52,156,700	\$5,632,400	MCAO
GREENWOOD	TWP	\$117,297,200	\$15,851,000	MCAO
MENTOR	TWP	\$57,025,000	\$14,409,000	MCAO

Revised 9/26/2013 Page 69 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

Otsego	County
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UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
BAGLEY	TWP	\$244,389,850	\$50,137,500	MCAO
CHARLTON	TWP	\$139,130,900	\$34,423,100	MCAO
CHESTER	TWP	\$106,669,500	\$35,328,300	MCAO
CORWITH	TWP	\$81,558,000	\$16,688,250	MCAO
DOVER	TWP	\$49,849,400	\$13,239,700	MCAO
ELMIRA	TWP	\$80,494,285	\$11,835,100	MCAO
GAYLORD	CITY	\$173,053,550	\$142,324,550	MAAO (3)
HAYES	TWP	\$139,018,750	\$26,490,850	MCAO
LIVINGSTON	TWP	\$134,495,450	\$52,718,750	MCAO
OTSEGO LAKE	TWP	\$166,852,800	\$14,727,500	MCAO

Revised 9/26/2013 Page 70 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### Ottawa County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ALLENDALE	TWP	\$442,619,680	\$165,427,800	MAAO (3)
BLENDON	TWP	\$236,510,700	\$15,210,300	MCAO
CHESTER	TWP	\$109,091,500	\$10,519,400	MCAO
COOPERSVILLE	CITY	\$107,027,200	\$104,899,700	MAAO (3)
CROCKERY	TWP	\$159,991,400	\$20,747,300	MCAO
FERRYSBURG	CITY	\$176,067,000	\$23,325,900	MCAO
GEORGETOWN	TWP	\$1,386,125,200	\$197,596,700	MAAO (3)
GRAND HAVEN	TWP	\$773,142,650	\$102,458,000	MAAO (3)
GRAND HAVEN	CITY	\$570,887,080	\$230,518,043	MAAO (3)
HOLLAND	TWP	\$1,123,987,000	\$606,445,000	MMAO (4)
HOLLAND	CITY	\$665,670,800	\$271,437,000	MMAO (4)
HUDSONVILLE	CITY	\$214,000,700	\$94,550,000	MAAO (3)
JAMESTOWN	TWP	\$319,728,300	\$61,404,300	MCAO
OLIVE	TWP	\$182,400,700	\$67,818,200	MCAO
PARK	TWP	\$1,046,775,000	\$36,306,900	MAAO (3)
POLKTON	TWP	\$136,710,600	\$12,076,900	MCAO
PORT SHELDON	TWP	\$691,031,800	\$336,742,800	MAAO (3)
ROBINSON	TWP	\$230,357,000	\$15,084,600	MCAO
SPRING LAKE	TWP	\$727,773,550	\$129,877,300	MAAO (3)
TALLMADGE	TWP	\$293,660,952	\$64,108,525	MCAO
WRIGHT	TWP	\$138,679,600	\$25,217,500	MCAO
ZEELAND	TWP	\$369,830,200	\$102,938,400	MAAO (3)
ZEELAND	CITY	\$283,505,500	\$575,215,700	MMAO (4)

Revised 9/26/2013 Page 71 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

Presque Is	le County
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UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ALLIS	TWP	\$36,893,250	\$5,304,150	MCAO
BEARINGER	TWP	\$56,414,100	\$693,700	MCAO
BELKNAP	TWP	\$28,060,840	\$2,626,800	MCAO
BISMARCK	TWP	\$54,496,300	\$1,405,600	MCAO
CASE	TWP	\$47,734,792	\$4,266,700	MCAO
KRAKOW	TWP	\$68,052,400	\$1,614,100	MCAO
METZ	TWP	\$17,922,497	\$274,497	MCAO
MOLTKE	TWP	\$17,502,500	\$721,300	MCAO
NORTH ALLIS	TWP	\$30,571,900	\$952,800	MCAO
OCQUEOC	TWP	\$57,573,600	\$1,564,200	MCAO
ONAWAY	CITY	\$13,768,000	\$6,845,600	MCAO
POSEN	TWP	\$30,730,400	\$2,758,600	MCAO
PRESQUE ISLE	TWP	\$153,074,550	\$19,692,900	MCAO
PULAWSKI	TWP	\$25,317,320	\$5,917,320	MCAO
ROGERS	TWP	\$67,229,600	\$8,551,700	MCAO
ROGERS CITY	CITY	\$77,444,050	\$34,840,850	MCAO

Revised 9/26/2013 Page 72 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### Roscommon County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
AU SABLE	TWP	\$14,011,135	\$1,944,535	MCAO
BACKUS	TWP	\$16,136,926	\$2,032,126	MCAO
DENTON	TWP	\$263,876,500	\$44,948,900	MCAO
GERRISH	TWP	\$337,302,000	\$11,979,400	MCAO
HIGGINS	TWP	\$57,993,140	\$27,716,410	MCAO
LAKE	TWP	\$119,699,900	\$9,863,100	MCAO
LYON	TWP	\$155,183,251	\$4,424,716	MCAO
MARKEY	TWP	\$120,741,200	\$10,278,200	MCAO
NESTER	TWP	\$41,742,100	\$756,700	MCAO
RICHFIELD	TWP	\$135,832,298	\$23,150,098	MCAO
ROSCOMMON	TWP	\$146,467,000	\$33,263,700	MCAO

Revised 9/26/2013 Page 73 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### Saginaw County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ALBEE	TWP	\$70,386,300	\$4,614,200	MCAO
BIRCH RUN	TWP	\$225,225,250	\$86,152,500	MCAO
BLUMFIELD	TWP	\$113,606,000	\$31,243,600	MCAO
BRADY	TWP	\$70,176,200	\$9,118,100	MCAO
BRANT	TWP	\$65,899,650	\$3,358,600	MCAO
BRIDGEPORT	TWP	\$221,049,100	\$71,434,700	MCAO
BUENA VISTA	TWP	\$252,100,100	\$172,419,500	MAAO (3)
CARROLLTON	TWP	\$83,193,700	\$21,971,600	MCAO
CHAPIN	TWP	\$32,148,000	\$1,103,100	MCAO
CHESANING	TWP	\$133,921,200	\$23,655,000	MCAO
FRANKENMUTH	CITY	\$275,084,600	\$136,531,300	MAAO (3)
FRANKENMUTH	TWP	\$115,488,800	\$16,470,700	MCAO
FREMONT	TWP	\$81,337,650	\$3,040,250	MCAO
JAMES	TWP	\$51,296,200	\$3,658,800	MCAO
JONESFIELD	TWP	\$57,345,600	\$17,863,800	MCAO
KOCHVILLE	TWP	\$190,455,800	\$135,767,100	MAAO (3)
LAKEFIELD	TWP	\$37,275,200	\$2,013,300	MCAO
MAPLE GROVE	TWP	\$96,845,600	\$3,411,000	MCAO
MARION	TWP	\$24,323,700	\$724,600	MCAO
RICHLAND	TWP	\$160,053,900	\$39,446,200	MCAO
SAGINAW	CITY	\$514,068,460	\$203,538,115	MAAO (3)
SAGINAW	TWP	\$1,247,316,700	\$432,517,100	MMAO (4)
SAINT CHARLES	TWP	\$92,236,300	\$14,131,600	MCAO
SPAULDING	TWP	\$49,763,600	\$5,282,200	MCAO
SWAN CREEK	TWP	\$96,861,200	\$17,885,900	MCAO
TAYMOUTH	TWP	\$118,074,700	\$9,563,800	MCAO
THOMAS	TWP	\$510,673,700	\$293,337,300	MAAO (3)
TITTABAWASSEE	TWP	\$292,540,600	\$59,106,700	MCAO
ZILWAUKEE	TWP	\$4,894,600	\$2,809,800	MCAO
ZILWAUKEE	CITY	\$43,430,800	\$22,306,900	MCAO

Revised 9/26/2013 Page 74 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### Saint Clair County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ALGONAC	CITY	\$93,204,400	\$15,189,500	MCAO
BERLIN	TWP	\$122,607,780	\$6,038,200	MCAO
BROCKWAY	TWP	\$70,093,100	\$7,082,800	MCAO
BURTCHVILLE	TWP	\$144,397,100	\$9,058,800	MCAO
CASCO	TWP	\$156,733,400	\$34,123,900	MCAO
CHINA	TWP	\$463,427,400	\$334,355,500	MAAO (3)
CLAY	TWP	\$425,112,600	\$34,192,200	MCAO
CLYDE	TWP	\$158,060,192	\$8,479,592	MCAO
COLUMBUS	TWP	\$169,669,106	\$52,567,106	MCAO
COTTRELLVILLE	TWP	\$121,744,500	\$11,234,200	MCAO
EAST CHINA	TWP	\$414,408,700	\$321,911,700	MAAO (3)
EMMETT	TWP	\$80,550,700	\$5,810,200	MCAO
FORT GRATIOT	TWP	\$422,031,500	\$149,559,300	MAAO (3)
GRANT	TWP	\$68,744,149	\$6,436,649	MCAO
GREENWOOD	TWP	\$136,723,572	\$83,634,890	MCAO
IRA	TWP	\$182,412,878	\$53,181,600	MCAO
KENOCKEE	TWP	\$87,228,788	\$5,976,400	MCAO
KIMBALL	TWP	\$272,569,500	\$60,710,700	MCAO
LYNN	TWP	\$57,280,300	\$4,127,900	MCAO
MARINE CITY	CITY	\$97,242,100	\$38,201,400	MCAO
MARYSVILLE	CITY	\$374,676,900	\$262,908,200	MAAO (3)
MEMPHIS	CITY	\$8,070,260	\$1,931,300	MCAO
MUSSEY	TWP	\$115,048,860	\$31,154,453	MCAO
PORT HURON	CITY	\$607,665,200	\$285,717,300	MAAO (3)
PORT HURON	TWP	\$240,392,346	\$88,848,000	MCAO
RICHMOND	CITY	\$473,100	\$33,800	MCAO
RILEY	TWP	\$114,919,000	\$7,156,400	MCAO
SAINT CLAIR	TWP	\$283,510,800	\$40,056,800	MCAO
SAINT CLAIR	CITY	\$184,416,800	\$63,748,200	MCAO
WALES	TWP	\$114,903,000	\$13,362,900	MCAO
YALE	CITY	\$30,682,712	\$12,545,468	MCAO

Revised 9/26/2013 Page 75 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### Saint Joseph County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
BURR OAK	TWP	\$88,026,600	\$4,513,700	MCAO
COLON	TWP	\$134,431,100	\$11,962,000	MCAO
CONSTANTINE	TWP	\$144,576,300	\$70,131,300	MCAO
FABIUS	TWP	\$216,855,300	\$16,608,600	MCAO
FAWN RIVER	TWP	\$50,847,800	\$2,285,900	MCAO
FLORENCE	TWP	\$71,983,700	\$2,397,900	MCAO
FLOWERFIELD	TWP	\$80,039,705	\$7,042,067	MCAO
LEONIDAS	TWP	\$73,040,100	\$7,831,900	MCAO
LOCKPORT	TWP	\$127,034,100	\$8,486,200	MCAO
MENDON	TWP	\$128,703,800	\$40,647,000	MCAO
MOTTVILLE	TWP	\$71,743,300	\$35,353,000	MCAO
NOTTAWA	TWP	\$156,358,800	\$13,349,000	MCAO
PARK	TWP	\$148,432,700	\$32,136,800	MCAO
SHERMAN	TWP	\$154,105,600	\$5,697,700	MCAO
STURGIS	TWP	\$64,031,400	\$14,021,700	MCAO
STURGIS	CITY	\$249,864,200	\$157,305,000	MAAO (3)
THREE RIVERS	CITY	\$224,743,170	\$187,497,300	MAAO (3)
WHITE PIGEON	TWP	\$234,435,700	\$60,184,600	MCAO

Revised 9/26/2013 Page 76 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### Sanilac County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ARGYLE	TWP	\$47,262,093	\$1,432,093	MCAO
AUSTIN	TWP	\$49,926,000	\$1,150,600	MCAO
BRIDGEHAMPTON	TWP	\$54,712,500	\$3,798,100	MCAO
BROWN CITY	CITY	\$20,579,596	\$8,423,015	MCAO
BUEL	TWP	\$51,999,715	\$2,201,115	MCAO
CROSWELL	CITY	\$41,496,275	\$20,426,450	MCAO
CUSTER	TWP	\$54,254,355	\$3,973,314	MCAO
DELAWARE	TWP	\$173,691,969	\$72,667,194	MCAO
ELK	TWP	\$57,868,137	\$2,739,812	MCAO
ELMER	TWP	\$52,900,301	\$1,584,201	MCAO
EVERGREEN	TWP	\$47,479,611	\$1,034,876	MCAO
FLYNN	TWP	\$55,476,702	\$1,326,100	MCAO
FORESTER	TWP	\$95,177,355	\$5,318,275	MCAO
FREMONT	TWP	\$50,854,537	\$1,055,237	MCAO
GREENLEAF	TWP	\$45,034,450	\$3,776,550	MCAO
LAMOTTE	TWP	\$45,608,589	\$2,673,789	MCAO
LEXINGTON	TWP	\$169,886,483	\$21,114,415	MCAO
MAPLE VALLEY	TWP	\$52,149,103	\$2,432,568	MCAO
MARION	TWP	\$76,589,850	\$17,437,656	MCAO
MARLETTE	CITY	\$42,773,377	\$27,478,977	MCAO
MARLETTE	TWP	\$94,512,900	\$7,407,800	MCAO
MINDEN	TWP	\$96,201,098	\$53,001,698	MCAO
MOORE	TWP	\$56,771,599	\$3,774,299	MCAO
SANDUSKY	CITY	\$59,336,333	\$36,636,787	MCAO
SANILAC	TWP	\$140,597,150	\$10,503,900	MCAO
SPEAKER	TWP	\$55,018,023	\$3,234,400	MCAO
WASHINGTON	TWP	\$55,677,600	\$3,357,100	MCAO
WATERTOWN	TWP	\$62,474,088	\$7,212,488	MCAO
WHEATLAND	TWP	\$47,188,611	\$2,465,966	MCAO
WORTH	TWP	\$188,262,331	\$15,523,855	MCAO

Revised 9/26/2013 Page 77 of 85

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### Schoolcraft County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
DOYLE	TWP	\$59,060,214	\$7,862,959	MCAO
GERMFASK	TWP	\$17,774,206	\$1,261,057	MCAO
HIAWATHA	TWP	\$84,079,696	\$11,592,096	MCAO
INWOOD	TWP	\$49,725,100	\$6,500,300	MCAO
MANISTIQUE	CITY	\$69,969,115	\$36,637,305	MCAO
MANISTIQUE	TWP	\$48,457,691	\$11,028,491	MCAO
MUELLER	TWP	\$48,994,512	\$29,167,093	MCAO
SENEY	TWP	\$16,417,354	\$1,868,754	MCAO
THOMPSON	TWP	\$67,996,267	\$8,051,557	MCAO

Revised 9/26/2013 Page 78 of 85

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### Shiawassee County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ANTRIM	TWP	\$77,971,600	\$2,764,000	MCAO
BENNINGTON	TWP	\$105,631,700	\$4,650,300	MCAO
BURNS	TWP	\$102,538,300	\$6,365,800	MCAO
CALEDONIA	TWP	\$164,905,900	\$59,627,700	MCAO
CORUNNA	CITY	\$59,120,500	\$27,442,000	MCAO
DURAND	CITY	\$63,906,460	\$26,183,130	MCAO
FAIRFIELD	TWP	\$39,922,800	\$745,800	MCAO
HAZELTON	TWP	\$78,577,800	\$4,705,000	MCAO
LAINGSBURG	CITY	\$24,700,800	\$4,489,200	MCAO
MIDDLEBURY	TWP	\$48,660,100	\$4,793,400	MCAO
NEW HAVEN	TWP	\$64,242,600	\$1,795,200	MCAO
OWOSSO	CITY	\$236,253,700	\$64,088,300	MCAO
OWOSSO	TWP	\$143,259,100	\$44,537,300	MCAO
PERRY	CITY	\$43,001,100	\$12,179,800	MCAO
PERRY	TWP	\$106,378,500	\$14,312,600	MCAO
RUSH	TWP	\$57,690,900	\$3,489,700	MCAO
SCIOTA	TWP	\$64,989,200	\$1,548,700	MCAO
SHIAWASSEE	TWP	\$89,706,400	\$6,614,300	MCAO
VENICE	TWP	\$86,686,600	\$15,252,600	MCAO
VERNON	TWP	\$121,192,300	\$13,849,000	MCAO
WOODHULL	TWP	\$126,276,000	\$4,685,600	MCAO

Revised 9/26/2013 Page 79 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

Tuscola	County
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UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
AKRON	TWP	\$101,303,400	\$12,206,800	MCAO
ALMER	TWP	\$82,401,603	\$10,789,000	MCAO
ARBELA	TWP	\$73,354,300	\$3,813,900	MCAO
CARO	CITY	\$102,861,878	\$61,453,095	MCAO
COLUMBIA	TWP	\$72,384,000	\$3,453,500	MCAO
DAYTON	TWP	\$66,897,417	\$2,011,200	MCAO
DENMARK	TWP	\$117,240,500	\$16,543,800	MCAO
ELKLAND	TWP	\$112,047,600	\$30,698,600	MCAO
ELLINGTON	TWP	\$51,408,800	\$2,008,500	MCAO
ELMWOOD	TWP	\$65,171,650	\$3,390,750	MCAO
FAIRGROVE	TWP	\$72,419,200	\$3,700,700	MCAO
FREMONT	TWP	\$84,796,700	\$11,580,600	MCAO
GILFORD	TWP	\$163,260,400	\$99,602,400	MAAO (3)
INDIANFIELDS	TWP	\$65,517,000	\$17,815,600	MCAO
JUNIATA	TWP	\$67,853,350	\$12,007,650	MCAO
KINGSTON	TWP	\$48,486,960	\$1,941,920	MCAO
KOYLTON	TWP	\$48,066,500	\$2,010,900	MCAO
MILLINGTON	TWP	\$120,855,700	\$17,342,300	MCAO
NOVESTA	TWP	\$46,259,439	\$1,621,408	MCAO
TUSCOLA	TWP	\$83,588,550	\$8,863,350	MCAO
VASSAR	TWP	\$81,781,460	\$7,721,960	MCAO
VASSAR	CITY	\$44,867,500	\$17,002,900	MCAO
WATERTOWN	TWP	\$61,650,120	\$5,256,220	MCAO
WELLS	TWP	\$51,625,500	\$2,350,900	MCAO
WISNER	TWP	\$36,419,540	\$1,674,820	MCAO

Revised 9/26/2013 Page 80 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### Van Buren County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ALMENA	TWP	\$184,450,500	\$6,898,500	MCAO
ANTWERP	TWP	\$358,705,400	\$134,593,800	MAAO (3)
ARLINGTON	TWP	\$70,252,000	\$3,909,200	MCAO
BANGOR	TWP	\$75,845,400	\$5,559,100	MCAO
BANGOR	CITY	\$35,581,700	\$15,241,300	MCAO
BLOOMINGDALE	TWP	\$104,250,325	\$9,296,200	MCAO
COLUMBIA	TWP	\$109,452,400	\$6,746,750	MCAO
COVERT	TWP	\$775,603,500	\$587,975,400	MMAO (4)
DECATUR	TWP	\$104,023,600	\$22,039,400	MCAO
GENEVA	TWP	\$101,450,500	\$10,606,100	MCAO
GOBLES	CITY	\$13,208,100	\$4,322,900	MCAO
HAMILTON	TWP	\$68,926,600	\$5,525,400	MCAO
HARTFORD	TWP	\$79,744,800	\$11,520,100	MCAO
HARTFORD	CITY	\$34,527,056	\$11,768,556	MCAO
KEELER	TWP	\$156,426,600	\$11,834,700	MCAO
LAWRENCE	TWP	\$134,992,300	\$12,841,900	MCAO
PAW PAW	TWP	\$284,231,610	\$110,924,200	MAAO (3)
PINE GROVE	TWP	\$102,550,000	\$6,298,400	MCAO
PORTER	TWP	\$165,508,450	\$8,681,900	MCAO
SOUTH HAVEN	TWP	\$160,427,700	\$26,412,900	MCAO
SOUTH HAVEN	CITY	\$467,007,900	\$112,094,800	MAAO (3)
WAVERLY	TWP	\$77,389,938	\$3,635,500	MCAO

Revised 9/26/2013 Page 81 of 85

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### Washtenaw County

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ANN ARBOR	TWP	\$534,004,370	\$193,024,880	MAAO (3)
ANN ARBOR	CITY	\$5,494,224,100	\$2,066,617,100	MMAO (4)
AUGUSTA	TWP	\$213,268,617	\$18,985,700	MCAO
BRIDGEWATER	TWP	\$98,895,800	\$8,228,200	MCAO
CHELSEA	CITY	\$240,659,650	\$107,482,000	MAAO (3)
DEXTER	TWP	\$356,523,632	\$25,434,100	MCAO
FREEDOM	TWP	\$118,323,050	\$23,776,000	MCAO
LIMA	TWP	\$204,202,153	\$24,597,491	MCAO
LODI	TWP	\$388,161,000	\$28,557,900	MCAO
LYNDON	TWP	\$141,704,900	\$12,804,700	MCAO
MANCHESTER	TWP	\$195,591,400	\$31,089,900	MCAO
MILAN	CITY	\$93,755,260	\$25,880,860	MCAO
NORTHFIELD	TWP	\$360,303,310	\$73,200,630	MCAO
PITTSFIELD	TWP	\$1,725,220,100	\$683,454,000	MMAO (4)
SALEM	TWP	\$397,104,837	\$70,053,500	MCAO
SALINE	TWP	\$112,548,600	\$14,786,700	MCAO
SALINE	CITY	\$418,584,100	\$186,393,900	MAAO (3)
SCIO	TWP	\$1,373,292,200	\$419,902,500	MMAO (4)
SHARON	TWP	\$104,565,806	\$6,352,006	MCAO
SUPERIOR	TWP	\$579,074,950	\$113,267,270	MAAO (3)
SYLVAN	TWP	\$196,441,800	\$41,844,500	MCAO
WEBSTER	TWP	\$424,454,000	\$21,533,200	MCAO
YORK	TWP	\$368,791,200	\$86,767,700	MCAO
YPSILANTI	TWP	\$1,137,490,797	\$365,304,647	MAAO (3)
YPSILANTI	CITY	\$302,271,002	\$108,189,512	MAAO (3)

Revised 9/26/2013 Page 82 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

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UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ALLEN PARK	CITY	\$763,554,200	\$293,028,500	MAAO (3)
BELLEVILLE	CITY	\$88,723,950	\$32,115,150	MCAO
BROWNSTOWN	TWP	\$941,664,723	\$305,302,500	MAAO (3)
CANTON	TWP	\$3,538,810,269	\$972,032,200	MMAO (4)
DEARBORN	CITY	\$3,220,940,300	\$2,184,082,950	MMAO (4)
DEARBORN HEIGHTS	CITY	\$1,167,754,090	\$217,768,900	MAAO (3)
DETROIT	CITY	\$8,981,538,055	\$5,187,212,537	MMAO (4)
ECORSE	CITY	\$234,987,997	\$153,793,000	MAAO (3)
FLAT ROCK	CITY	\$345,800,708	\$211,936,000	MAAO (3)
GARDEN CITY	CITY	\$488,336,410	\$111,543,200	MAAO (3)
GIBRALTAR	CITY	\$140,968,840	\$40,570,400	MCAO
GROSSE ILE	TWP	\$574,463,500	\$27,571,800	MAAO (3)
GROSSE POINTE	CITY	\$341,593,919	\$53,943,200	MCAO
GROSSE PTE FARMS	CITY	\$706,488,100	\$55,210,000	MAAO (3)
GROSSE PTE. PARK	CITY	\$553,247,076	\$18,232,200	MAAO (3)
GROSSE PTE. SHORE	CITY	\$250,813,950	\$6,288,200	MCAO
GROSSE PTE. WOODS	CITY	\$638,890,901	\$91,066,600	MAAO (3)
HAMTRAMCK	CITY	\$196,012,474	\$88,564,900	MCAO
HARPER WOODS	CITY	\$231,741,200	\$90,532,300	MAAO (3)
HIGHLAND PARK	CITY	\$170,325,358	\$108,377,400	MAAO (3)
HURON	TWP	\$490,640,500	\$107,762,700	MAAO (3)
INKSTER	CITY	\$300,662,090	\$82,582,190	MCAO
LINCOLN PARK	CITY	\$553,684,202	\$154,320,200	MAAO (3)
LIVONIA	CITY	\$3,848,175,940	\$1,453,250,550	MMAO (4)
MELVINDALE	CITY	\$196,734,899	\$112,034,600	MAAO (3)
NORTHVILLE	TWP	\$1,867,281,729	\$292,191,400	MAAO (3)
NORTHVILLE	CITY	\$227,182,930	\$82,270,380	MCAO
PLYMOUTH	TWP	\$1,721,118,120	\$651,995,650	MMAO (4)
PLYMOUTH	CITY	\$500,040,003	\$160,259,616	MAAO (3)
REDFORD	TWP	\$803,293,152	\$394,159,830	MMAO (4)
RIVER ROUGE	CITY	\$337,796,776	\$286,189,887	MAAO (3)
RIVERVIEW	CITY	\$296,623,614	\$90,991,900	MAAO (3)
ROCKWOOD	CITY	\$72,908,400	\$21,463,900	MCAO
ROMULUS	CITY	\$939,839,000	\$653,642,100	MMAO (4)
SOUTHGATE	CITY	\$653,124,120	\$254,898,700	MAAO (3)
SUMPTER	TWP	\$351,055,800	\$124,074,000	MAAO (3)
TAYLOR	CITY	\$1,353,685,100	\$669,048,600	MMAO (4)
TRENTON	CITY	\$651,955,901	\$320,121,301	MAAO (3)
VAN BUREN	TWP	\$1,060,960,900	\$512,901,500	MMAO (4)
WAYNE	CITY	\$367,071,287	\$238,146,658	MAAO (3)
WESTLAND	CITY	\$1,643,490,700	\$641,581,060	MMAO (4)

Revised 9/26/2013 Page 83 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

wayne County	Wayne	County
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UNI	Т		Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
WO	ODHAVEN		CITY	\$513,727,831	\$268,657,200	MAAO (3)
WY	ANDOTTE		CITY	\$548,212,500	\$197,083,759	MAAO (3)

Revised 9/26/2013 Page 84 of 85

Based on Certification Level Guidelines approved by the State Tax Commission at their August 27, 2013 meeting. Assessors responsibile for multiple rolls must take into account the sum of all units in determining the certification level required.

### **Wexford County**

UNIT	Unit Type	Ad Valorem SEV	Commercial/Industrial SEV	Level Required
ANTIOCH	TWP	\$28,042,400	\$1,584,700	MCAO
BOON	TWP	\$21,411,400	\$1,290,000	MCAO
CADILLAC	CITY	\$253,351,300	\$141,426,100	MAAO (3)
CEDAR CREEK	TWP	\$42,786,700	\$4,475,200	MCAO
CHERRY GROVE	TWP	\$100,509,590	\$5,131,400	MCAO
CLAM LAKE	TWP	\$94,022,100	\$21,085,800	MCAO
COLFAX	TWP	\$30,323,700	\$1,138,300	MCAO
GREENWOOD	TWP	\$20,608,600	\$686,200	MCAO
HANOVER	TWP	\$38,618,500	\$6,361,900	MCAO
HARING	TWP	\$134,700,300	\$66,310,100	MCAO
HENDERSON	TWP	\$8,087,600	\$859,700	MCAO
LIBERTY	TWP	\$19,288,800	\$1,416,100	MCAO
MANTON	CITY	\$16,551,650	\$4,973,750	MCAO
SELMA	TWP	\$80,673,400	\$4,934,800	MCAO
SLAGLE	TWP	\$22,850,400	\$5,028,400	MCAO
SOUTH BRANCH	TWP	\$22,066,700	\$2,957,900	MCAO
SPRINGVILLE	TWP	\$45,538,900	\$14,996,200	MCAO
WEXFORD	TWP	\$35,899,100	\$3,201,900	MCAO

Revised 9/26/2013 Page 85 of 85